Federal Budget '98
See Pages 4 & 5

CAUT ACPPU
BULLETIN

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Ice Storm Had Chilling Effect on Research

BY DEBORAH SCHOEN

ON FRIDAY, JAN. 9, oncologist Richard Béliveau left his blacked-out lab at the University of Quebec at Montreal to face an ice-encrusted and nearly-paralyzed city. Millions of Quebeckers were without power that evening, but Béliveau trusted the building's emergency generator to run the five ultra-low temperature freezers used by the 26 researchers in his lab to store precious tumor and antibody samples. On Saturday, however, the generator had to be switched off after it set fire to the building's roof. The freezers started to warm up.

Meanwhile, across town, Mark Romer, manager of McGill University's phytotron, was contemplating ways to prevent over a thousand valuable research and collection plants from turning into frozen samples. "For the first time in 10 years we lost both heat [from the university's steam generation plant] and power," says Romer.

This meant the artificial lighting and temperature controls in the growth chambers were out and the temperature in the greenhouse was dropping.

"Heat was the more serious problem. All we were told was that it was a long-term loss, that the city had cut off water to the steam plant," says Romer. "In very cold weather, say -20°C, we'd have had to haul the plants out of the greenhouse right away." Fortunately the temperature that night stayed near zero and so Romer waited.

The heat did come back to the phytotron seven hours later, and most plants survived. At UQAM an emergency team set up by the university worked intensively over 48 hours to preserve the frozen medical materials, transferring some of Béliveau's samples to a nearby hospital and tracking down what had become a rare commodity indeed, a portable generator.

In spite of many other anxious situations that arose over eight days of extremely reduced power, Montreal universities weathered the ice storm well. But it was clear that last-minute scrambling and luck, as much as foresight and hard work, kept some close-calls from turning into costly disasters. As a result, how to plan for the next black-out has become, in university labs as elsewhere, more than just an academic question.

In the biological and medical sciences, concern has focused on the ultra-low temperature freezers. As molecular biologist Tom Bureau of McGill University explained, "When tissues are prepared for DNA or protein extraction we put back-up in the -80° C freezer. The

See ICE STORM... Page 8 ☞

Place Pasteur, UQAM — Close calls & hard work follow in wake of ice storm '98

PHOTO: J.A. MARTIN

Martin Predicts Bright Future

SEVERAL GOVERNMENT INItiatives announced in the Feb. 24 budget speech on student aid and research funding were welcomed by CAUT President William Bruneau. He acknowledged that "they are a first step in the right direction," but "we don't see the light at the end of the tunnel. We are still seriously worried about the effects of years of massive cuts in post-secondary education funding."

Millennium Scholarships

CAUT is pleased with the federal government's $2.5 billion endowment to create the new Canada Millennium Scholarships. Legislation will be introduced to create the Canada Millennium Scholarship Foundation as an arm's-length body to manage the endowment and to award scholarships.

In his budget speech Mr. Martin declared that the goal will be to "award scholarships to individuals in a manner that avoids duplication in any province, to build on existing provincial needs assessment processes, to complement existing provincial programs and, to significantly increase access to post-secondary education everywhere in Canada for low- and middle-income students."

CAUT applauds that goal and hopes that difficulties between the federal government and certain provinces over the Millennium foundation will be ironed out. "It would be

See BUDGET... Page 4 ☞

Le ministre des Finances prédit un avenir plus reluisant

WILLIAM BRUNEAU, LE président de l'ACPPU, a accueilli avec satisfaction plusieurs mesures budgétaires du gouvernement libéral annoncées dans le discours du budget du 24 février.

Selon lui, il s'agit d'un premier pas dans la bonne direction mais la route est encore longue. «Nous continuons à sérieusement nous inquiéter des effets de nombreuses années de compressions massives du financement de l'enseignement postsecondaire», a-t-il ajouté.

Les bourses d'études canadiennes du millénaire

L'ACPPU se réjouit de la dotation de 2,5 milliards de dollars pour la création de la Fondation canadienne des bourses d'études du millénaire. Un projet de loi sera déposé en vue de créer la Fondation à titre d'organisme indépendant chargé de gérer les fonds et de décerner les bourses.

Dans son discours, M. Martin a déclaré que la Fondation aurait pour but d'octroyer «des bourses aux individus en évitant les dédoublements, de s'appuyer sur les mécanismes provinciaux existants pour l'examen des besoins, de compléter les programmes déjà en place dans les provinces et, surtout, d'augmenter l'accès des étudiants à revenu faible ou moyen aux études postsecondaires partout au canada».

L'ACPPU applaudit à cet objectif et espère que le gouvernement et certaines provinces sauront aplanir leur différend au sujet de la Fondation. «Il serait injuste que les étudiants souffrent des désaccords politiques entre les gouvernements», a déclaré M. Bruneau.

Bien que le ministre des Finances ait décrit le rôle et le fonctionnement de la Fondation dans son discours, il n'a pas traité de la question de la responsabilité. L'ACPPU estime que la Fondation, dont la gestion sera confiée à un conseil d'administration formé de personnes du secteur privé, devrait être transparente et responsable devant le Parlement.

Le gouvernement espère que les bourses seront décernées annuellement à plus de 100 000 étu-

Voir BUDGET... à la page 5 ☞

INSIDE ■ À L'INTÉRIEUR

A Tense Year for Contract Negotiations 3

Courriel et responsabilité légale 7

Shattered Hopes & Dreams 20

TechBC Boycott Remains for Now 2
Censure in the U.S. 6
End of Jobs for Life? 8
Classifieds 9

NEWSLINE

TechBC Boycott to End?

The CAUT Executive Committee and the presidents of member associations of the Confederation of University Faculty Associations of British Columbia (CUFA/BC) have given approval to discussions between the two organizations and representatives of the Technical University of British Columbia (TechBC) in an attempt to end an international boycott of the new institution.

"The administration and governors of TechBC cannot change the defective legislation," said CAUT President Bill Bruneau. "But there are things they could do that might help to answer our objections to the legislation's provisions on academic governance, academic freedom, and tenure."

"In order that we can have a full exchange of views, all parties have agreed to keep the details of the discussions confidential until there is agreement, or the discussions break off," said Tony Sheppard, CUFA/BC President.

CAUT and CUFA/BC initiated an international boycott of the institution in July of 1997 when the Technical University of British Columbia Act became law. The legislation places academic decision making power in the hands of a board of governors, rather than a senate, and gives the board specific powers that CAUT and CUFA/BC believe could easily lead to violations of academic freedom. This position was supported by the international academic community in early February, when delegates to the International Conference of University Teacher Organizations meeting in Melbourne, Australia, gave their unanimous support to a resolution calling on the Government of British Columbia to revise the TechBC legislation to create an academic senate and to guarantee academic freedom.

CAUT and CUFA/BC continue to warn those seeking academic employment at TechBC that they have no assured role in academic decision making at the new institution and that their academic freedom may not be secure. "The boycott remains in place until all matters are resolved," Dr. Bruneau said.

■

Case Law & Copyright

The law on the use instructors can make of material developed by students was elaborated in a recent Ontario case. According to the decision, a professor published a paper prepared by a student without giving the student credit. Who is liable for what? On the facts of the case, the court held that the professor who merely supervised the student cannot claim co-authorship. In this case the professor was found to have given direction to the student and offered some suggestions, but had not participated in the drafting. He was not, therefore, considered to have responsibility for the content of the paper. If a professor publishes in his or her own name without giving credit to the student, this results, according to the court, in plagiarism. In this case the professor was found guilty but, significantly, the university was also found liable for failing to monitor and regulate the actions of its employee and was also required to pay damages.

Source: Association of Academic Staff: University of Alberta Newsletter, January 1998.

ADDENDUM

February's Quick Reviews listed OmniView Publishing (Toronto) as publisher of *The Betrayal of Intellect in Higher Education* (ISBN 0-9682479-0-3). Inquiries should be directed to General Distribution Services, 30 Lesmill Rd., Don Mills, ON M3B 2T6; (416) 445-5333; fax (416) 445-5967.

LETTERS COURRIER

Mutual benefit projects

Bill Bruneau, in his editorial "Creeping Privatization Threatens Autonomy" (*Bulletin*, January), raises issues which many academics are currently turning over in their minds. The evidence is certainly in for "monopolies for on-campus services and the 'sale' of a university's name to support fundraising," especially when one looks south of the border.

Of course the onus to address these issues on a continuing basis is on those dedicated to research and interested in generation of knowledge leading to application for the benefit of human kind. In the pharmaceutical and agrochemical industries in North America, there are numerous directors of research controlling university collaborations who are champions of funding fundamental work.

That this fundamental work is related, to a higher or lower degree, to an ongoing drug or herbicide program is recognized by the university researcher who must: decide if he is only being a service scientist; judge if the work may lead to completely unrelated, basic, and publishable research; and attempt to mediate the industry-university office of research interaction for a fair letter of agreement.

Much is at stake but it is always a two-way street. Industrial scientists recognize they are dependent on the well of fresh ideas and results from university researchers who, in turn, must be flexible and ingenious in proposals which will be of mutual benefit.

VICTOR SNIECKUS
Chemistry, University of Waterloo

How do we fight Philistines?

Congratulations on an excellent statement on "Slippery Slope Proves Perilous for PSE" (Editorial, February). The problem is how to organize a head of steam on the part of those of us who want to take the high road in education, to take action? It seems on the face of it that the philistines have the advantage of having to defend a narrower piece of ground. Nevertheless, your editorial is a step in the right direction. Let's see what support there is.

JACK BOAN
Professor Emeritus of Economics, University of Regina

Thanks for governance study

On behalf of the members of the Mount Allison Faculty Association and in accordance with their wishes I am offering our deepest gratitude for and appreciation of the work CAUT has done in commissioning and publishing *"An Inquiry into Governance at Mount Allison University."*

The members met Jan. 21 to discuss the report and to decide what action we should take in light of its recommendations. At that meeting the following motion was passed unanimously: "MAFA offers thanks to CAUT and to professor Fred Wilson for undertaking the inquiry into governance at Mount Allison and publishing the resulting report and that MAFA endorses the report's findings and its recommendations for restoring a climate of civility in the Mount Allison University community."

The members subsequently decided to use the report to push the board to consider some of the recommendations. They passed the following motion without dissent: "the Mount Allison Faculty Association invites the board of regents to discuss through their respective executives ways of rebuilding a climate of civility at Mount Allison by implementing the recommendations from the Wilson report."

I wrote a letter to the board through Jim Keith, the chair, and the matter was considered at the board's mid-year meeting on Jan. 23. On Jan. 27 I had a response from Mr. Keith accepting the invitation, and the executive of MAFA is scheduled to meet with the executive of the board of regents on April 14. The report has had an impact and a salutary effect at least in the short term.

I have written to express our thanks and my personal congratulations to professor Wilson for a job well done. I would like to say to CAUT that we in MAFA believe this report to be just one more example in CAUT's long tradition of effective support of the professoriate and librarians here and just one more reason among many for our whole hearted commitment to CAUT.

ROGER WEHRELL
President, Mount Allison Faculty Association

Prolifically spending

I see in the February issue of the *Bulletin* (p. 4) that the University of Victoria is offering a five-day clinic on university dispute resolution. It is designed for deans, directors, chairs and senior administrators.

Darn it! I had just saved up the required $2,995 (for tuition, materials, accommodation, meals and refreshments) only to discover that my presence is not sought.

I am now forced to waste the three grand on books and journals not affordable to our library, upgrade of my Mac (to comply with administrators' latest cyberspace craze), travel to a conference, and wages for research assistance.

JESSE VORST
Economics & Labour Studies, University of Manitoba

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Across the Country

A Tense Year for Contract Negotiations

THE 1997-1998 ACADEMIC year is characterized by intense negotiations and the threat of labour action at many university campuses across the country. This report features a successful negotiation at Trent University — whose faculty walked out on strike two years ago; a settlement at Acadia University — which teetered on the brink of a strike within the last month; and an update about Dalhousie University — whose members have just given their association a strike mandate.

Dalhousie Faculty Give Green Light for Strike

Faculty at Dalhousie University have given their association a strong mandate to take strike action if necessary. Out of a bargaining unit of 724 members, 586 members (81 per cent) participated in the strike vote. Ninety-four per cent voted in favour of strike action if necessary.

The two main issues outstanding relate to complement reduction and salaries. In order to reduce the number of faculty employed at Dalhousie through attrition, the university president has not replaced 113 of the faculty who have retired or left the university over the past 10 years. This has resulted in a 15 per cent reduction in the number of faculty since 1987.

Over the same period, there has been a 15 per cent increase in the student population — class size has increased, faculty workload has increased, while student access to their professors has declined.

The faculty want to ensure full replacement of those retiring or leaving during the course of the new contract. The major issue for teachers at Dalhousie is to safeguard, rather than compromise, the quality of education.

Faculty salaries at Dalhousie University are significantly lower than those at comparable universities across Canada. Faculty have lost ground because of provincial salary freezes and rollbacks over the last five years. Faculty aim to reduce the 15 per cent gap between salaries at Dalhousie and comparable institutions.

Ismet Ugursal, faculty association president, says teachers at Dalhousie are concerned about the quality of education and fear that without action now the university will become less competitive in attracting and retaining both faculty and students. This will have an adverse impact on the future health of the university.

The administration and the association met with a conciliator on Feb. 19 and 20. The faculty voted on the administration's latest offer on Mar. 3. The result was a very decided rejection of the board's position on complement and salaries. The conciliator will submit a report based on the results of that vote and the faculty will be in a strike position two weeks after the conciliator submits the report.

Acadia Faculty Ratify 9th Collective Agreement

At a special meeting on Feb. 17 the Acadia University Faculty Association (AUFA) voted by large majority in favour of ratifying the 9th collective agreement with the board of governors.

Paul Hobson, AUFA chief negotiator gave this summary of the new contract: "The new agreement builds upon the strengths of the former agreement. Issues of academic freedom and university governance on which this negotiation stalled for so long were finally resolved following the resounding strike vote from the membership on Feb. 3. The salary settlement is comparable to that at sister institutions. The issue that remains, however, is 'Why did the campus have to be put through such a protracted and acrimonious process?'"

AUFA President, Jim Sacouman, added: "Through tremendous solidarity and hard work, we have finally achieved a fair and decent contract. Our focus now is to ensure that never again will we be subjected to the senior administration's systematic campaign of abuse and misrepresentation. Led by the board's spokesperson, that campaign has seriously undermined the very credibility of Acadia as an institution committed to truthfulness and excellence. With or without the senior administration, we will reclaim our traditions of scholarly and teaching excellence and high-quality service to the surrounding

New Contract for Trent

The Trent University Faculty Association has ended a decade of conflict with the university administration over salaries and pension benefits. Association members voted Feb. 12 unanimously to endorse a negotiated salary settlement based on principles established during the 1996 round of negotiations. At that time, it was agreed that faculty at Trent would earn salaries equivalent to the average pay in Ontario universities.

For 1997-98, the salary parity adjustment means a 2.46 per cent increase in salary for faculty and academic librarians. A further adjustment for 1998-99 will be calculated in February 1999, after salary data for 1998-99 becomes available.

A framework agreement on pension and retirement issues has also been agreed upon in principle. Further legal and technical steps are required before the agreement is implemented in July 1998.

According to the faculty association, the agreement establishes a separate faculty pension plan, a resolution of the use of any pension surplus, and an end to the erosion of faculty pensions. Retirement income will be based on two per cent of final salary for each year of service, which is the formula foreseen in the agreement reached in 1987.

The faculty association ratified a three-year contract in December 1996, after a two-week strike. The association represents about 200 full-time faculty and academic librarians. ■

Salary Scales 1996-97 Échelles de traitement

	INSTITUTION	FULL PROFESSOR PROFESSEUR TITULAIRE				ASSOCIATE PROFESSOR PROFESSEUR AGREGE				ASSISTANT PROFESSOR PROFESSEUR ADJOINT				LECTURER CHARGE DE COURS			
		Min.	R	Max.	R	Min.	R	Max.	R	Min.	R	Max.	R	Min.	R	Max.	R
EAST / EST	Acadia	57,332	8	91,030	3	46,014	8	70,665	5	37,029	7	58,491	3	31,058	8	48,329	2
	Cape Breton	53,550	12	66,994	14	38,879	16	53,390	16	29,932	16	39,244	16	24,997	16	29,340	16
	Dalhousie	48,636	15	89,349	4	41,514	13	70,209	7	34,600	13	53,821	7	30,583	9	44,810	6
	Memorial	53,000	13	92,432	2	42,824	12	73,352	2	35,192	11	49,184	13	30,104	10	39,008	11
	Moncton	54,731	11	00,427	9	44,074	10	60,623	8	34,884	12	54,836	6	27,155	15	41,360	9
	Mount Allison	57,664	7	81,543	7	44,928	9	70,399	6	36,540	8	49,705	10	31,764	7	42,132	7
	Mt St Vincent	55,642	10	77,277	12	43,401	11	66,388	10	35,611	10	50,485	9	30,047	11	39,512	10
	UNB	64,122	3	94,048	1	51,296	1	76,592	1	40,613	2	62,053	1	35,721	3	46,205	4
	NS Agricultural	56,164	9	64,680	16	50,845	2	58,163	15	45,839	1	52,585	8	38,246	1	45,839	5
	NSCAD	48,627	16	66,485	15	41,061	14	60,194	13	32,581	14	49,163	14	28,135	14	35,788	13
	UPEI	61,296	4	79,876	10	49,803	4	73,028	4	38,310	4	55,032	5	32,564	5	41,854	8
	Ste-Anne	50,874	14	60,362	13	40,881	15	58,369	14	32,137	15	49,624	11	28,390	13	32,137	15
	St Francis Xavier	60,911	5	79,839	11	46,351	7	65,279	11	37,616	6	49,263	12	31,792	6	34,704	14
	Saint Mary's	61,601	3	00,519	8	47,056	6	63,347	12	37,923	5	46,176	15	32,971	4	36,051	12
	St Thomas	64,577	1	87,170	6	50,453	3	73,048	3	40,360	3	58,919	2	36,325	2	48,820	1
	TUNS	60,229	6	87,606	5	47,008	5	69,354	8	36,502	9	58,404	4	28,837	12	47,453	3
QUEBEC	Bishop's	66,211	4	85,874	4	52,166	5	79,052	5	40,128	9	57,383	7	32,102	6	42,536	5
	Concordia	63,836	5	-	1	51,015	6	-	1	42,000	5	-	1	31,179	7	-	1
	École Polytechnique	75,516	1	92,034	2	60,776	2	84,524	2	42,097	4	67,724	2	34,239	4	60,364	2
	Hautes études	73,616	2	91,689	3	61,675	1	83,362	3	48,149	1	62,357	4	37,286	2	46,114	3
	Laval	60,767	7	85,077	5	50,637	7	81,804	4	46,255	2	72,213	2	37,311	1	43,316	4
	Montréal	66,708	3	83,204	7	52,992	3	72,882	7	41,602	6	60,656	5	33,906	5	39,688	6
	Québec	61,186	6	84,165	6	52,743	4	77,136	6	42,876	3	59,995	6	34,544	3	39,049	7
ONTARIO	Brock	58,367	17	-	1	45,763	18	-	1	38,165	18	-	1	29,480	19	-	1
	Carleton	65,360	9	99,050	17	49,530	14	99,050	15	39,620	12	65,380	16	31,700	16	51,600	15
	Guelph	67,027	5	-	1	53,622	4	-	1	40,623	8	-	1	34,530	8	-	1
	Huron	58,404	16	-	1	48,606	16	-	1	39,665	11	-	1	32,107	14	-	1
	King's	38,659	20	-	1	38,659	20	-	1	38,659	15	-	1	37,659	2	-	1
	Lakehead	61,730	14	97,910	18	49,120	15	88,120	16	39,165	13	61,730	20	33,190	11	49,120	17
	Laurentian	67,605	4	108,363	15	53,757	3	87,730	18	43,255	4	66,074	15	34,840	7	51,397	16
	McMaster	65,429	8	-	1	51,682	6	-	1	39,981	10	-	1	32,272	13	-	1
	Nipissing	73,511	2	96,931	19	60,446	1	79,646	20	46,589	1	62,753	19	35,691	4	46,485	19
	Ottawa	61,971	13	105,824	16	51,432	7	87,980	17	42,663	5	64,672	18	36,484	3	47,163	18
	Queen's	55,525	19	-	1	43,975	19	-	1	37,950	19	-	1	n/a		n/a	
	St Jerome's	75,041	1	-	1	50,612	10	-	1	32,443	20	-	1	35,555	5	-	1
	St-Paul	58,017	18	-	1	49,647	13	-	1	42,338	6	-	1	35,289	6	-	1
	Trent	60,336	3	96,779	20	54,836	2	82,557	19	41,816	7	66,786	14	34,285	9	52,209	14
	Toronto	62,600	12	-	1	46,800	17	-	1	38,200	17	65,000	17	32,000	15	52,900	13
	Waterloo	66,184	6	-	1	50,612	10	-	1	38,932	15	-	1	29,948	18	-	1
	Western Ontario	65,000	10	-	1	52,000	5	-	1	45,000	2	-	1	33,000	12	-	1
	Wilfrid Laurier	61,537	15	-	1	50,080	12	-	1	38,945	14	-	1	30,854	17	-	1
	Windsor	64,575	11	-	1	50,737	9	-	1	40,487	9	-	1	33,312	10	-	1
	York	65,520	7	-	1	51,140	8	-	1	44,809	3	-	1	46,844	1	-	1
WEST / OUEST	Alberta	60,673	6	-	1	48,736	6	69,664	7	39,230	7	55,526	7	33,144	4	46,992	5
	Augustana	51,969	10	70,806	9	41,996	10	59,726	9	34,240	10	48,645	8	n/a		n/a	
	Calgary	58,471	7	-	1	45,086	7	73,253	6	40,238	5	57,266	4	29,382	7	38,076	8
	Lethbridge	57,491	8	-	1	44,530	9	-	1	37,350	8	-	1	28,040	9	-	1
	Manitoba	68,123	1	104,213	5	52,718	3	80,638	2	40,868	3	62,509	2	31,746	6	48,565	4
	UNBC	67,586	2	-	1	54,371	2	78,126	3	43,286	1	60,967	3	35,896	3	48,831	3
	Regina	63,623	4	84,773	8	49,432	5	69,172	8	40,019	6	56,525	6	32,219	5	43,577	6
	Simon Fraser	63,123	5	99,207	6	51,847	4	77,621	4	40,571	4	57,002	5	40,571	2	57,002	2
	Winnipeg	57,134	9	96,698	7	44,595	8	75,047	5	34,948	9	52,520	8	29,160	8	41,826	2
	Victoria	64,936	3	n/a		55,900	1	n/a		43,000	2	n/a		43,000	1	n/a	

R For each professorial rank and university, this column indicates the salary maximum and minimum within the region. Highest minimum salaries and highest maximum salaries are ranked (1). All professorial ranks with no salary ceilings are ranked (1).

n/a Information about 1996-97 maximum salaries at Victoria was not available at printing. Neither Queen's nor Augustana has a lecturer rank.

- This dash indicates those professorial ranks without salary ceilings. These are deemed the highest maxima in the region.

1996-97 salary scales are not finalized at McGill. UBC does not have a salary scale.

Salary information was obtained from Post-Secondary Education Section, Statistics Canada, and from university faculty associations.

R Pour chaque rang de professeur et pour chaque université, cette colonne donne le traitement maximum et minimum dans la région. Les traitements minimums supérieurs et les traitements maximums supérieurs sont classés (1). Tous les rangs de professeurs sans plafond salarial sont classés (1).

n/a Les données sur les traitments maximums de 1996-1997 à l'Université Victoria n'étaient pas disponibles au moment de mettre sous presse. Les universités Queens et Augustana n'ont pas de rang de chargé de cours.

- Le tiret indique les rangs de professeurs sans plafond salarial. Ces plafonds sont réputés être les maximums supérieurs dans la région.

Les échelles de traitement de 1996-1997 ne sont pas finalisées à McGill. L'UBC n'a pas d'échelle de traitement.

Les données salariales viennent de la section de l'enseignement postsecondaire de Stastique Canada et des associations de professeurs d'université.

DONNEZ À QUELQU'UN UNE DEUXIÈME CHANCE!

Au mois de mars, le mois du rein, donnez généreusement lorsqu'un bénévole de la Fondation du rein frappera à votre porte.

LA FONDATION CANADIENNE DU REIN

Highlights of the 1998 Federal Budget

Tax-Free RRSP Withdrawals for Lifelong Learning — Effective January 1, 1999, Canadians will be able to make tax-free withdrawals from their registered retirement savings plans (RRSPs) to support full-time education and training of at least three months during the year. Withdrawals will be repayable to the individual's RRSP in equal instalments over a 10-year period. Students with disabilities using RRSPs for lifelong learning will be exempt from the requirement that their studies be on a full-time basis.

Tax Relief for Part-Time Students — Beginning in 1998, about 250,000 part-time students enrolled in eligible post-secondary programs will be able to claim a portion of the education tax credit. Beginning in 1998, about 50,000 part-time students with dependants will be able to deduct child care expenses.

Promoting Canadian Culture — The budget also confirms funding for a number of initiatives announced earlier this year by the Minister of Canadian Heritage, including increased support for the Canada Council and the Canadian book publishing industry.

Sustaining the Retirement Income System — To increase the fairness of private tax-assisted saving for retirement, contributions to RRSPs will no longer trigger the alternative minimum tax. This will be of particular benefit to individuals who roll over severance pay into an RRSP or who make use of the liberalization in the rules for the lifetime carry-forward of RRSPs provided in the last two budgets.

Addressing Environmental Challenges — The budget provides funding of $34 million annually for the National Research Council's Industrial Research Assistance Program (IRAP) to help small and medium-sized businesses to foster strategic innovation and implement state-of-the-art technologies and approaches for using energy, water and natural resources more efficiently and for preventing pollution.

Faits saillants du budget de 1998

Exonération des prélèvements effectués dans les REER à des fins d'éducation permanente — À compter du 1er janvier 1999, une exonération sera accordée à l'égard des prélèvements effectués par les Canadiens dans leur régime enregistré d'épargne-retraite en vue de suivre à temps plein un programme de formation ou d'études pendant au moins trois mois durant l'année. Les sommes prélevées devront être remboursées dans le REER au moyen de versements périodiques égaux étalés sur 10 ans. Les étudiants handicapés qui prélèveront des sommes dans leurs REER à des fins d'éducation permanente auront droit à l'exonération même s'ils étudient à temps partiel.

Mise en valeur de la culture au Canada — Le budget confirme en outre le financement de certaines initiatives annoncées plus tôt cette année par la ministre du Patrimoine canadien, y compris l'aide accrue destinée au Conseil des arts du Canada, et à l'industrie canadienne de l'édition.

Appui au système de revenu de retraite — Pour renforcer l'équité de l'aide fiscale à l'épargne-retraite privée, les cotisations à un REER n'entraîneront plus l'application de l'impôt minimum de remplacement. Cela favorisera particulièrement les particuliers qui transfèrent leur indemnité de cessation d'emploi à un REER ou qui profitent de l'assouplissement des régles sur le report cumulatif du plafond de cotisation REER dans le cadre des deux derniers budgets.

Relever les défis environnementaux — Le budget prévoit 34 millions de dollars par année pour le Programme d'aide à la recherche industrielle (PARI) du Conseil national de recherches du Canada afin de favoriser l'innovation stratégique et d'aider les petites et moyennes entreprises à mettre en oeuvre des technologies et des méthodes de pointe pour éviter la pollution et utiliser l'énergie, l'eau et les ressources naturelles plus efficacement.

Martin Predicts Bright Future

FROM PAGE 1

unfair to students to suffer because of political disagreement between governments," said Dr. Bruneau.

Although the Finance Minister described the role and operation of the new Foundation he did not discuss the issue of accountability. CAUT believes the Foundation, managed by a board of directors made up of private citizens, should be transparently accountable to Parliament.

The government expects the endowment will allow more than 100,000 scholarships to be awarded to full- and part-time students each year over 10 years. Awards will be available in the year 2000. Scholarships will average $3,000 a year for full-time study and individuals can receive up to $15,000 over a maximum of four academic years of study towards undergraduate degrees, diplomas or certificates.

Student Aid

CAUT, as a member of the Round Table on Student Assistance, has stressed the idea of a "package" to diminish student debt in Canada. The government's budget introduces a number of measures to help students manage their debt:

• Tax Relief for Interest on Student Loans: Individuals will be allowed to claim a 17 per cent federal tax credit on the interest portion of payments of federal and provincial student loans. Effective for 1998, this measure is expected to cost about $130 million in 1999-2000.

• Canada Study Grants: New grants of up to $3,000 a year to be made available to over 25,000 students in financial need who have children or other dependants. Effective for 1998, this measure is expected to cost $100 million annually.

• Canada Student Loans Program:

(a) Interest relief: raises the income threshold used to qualify for interest relief by 9 per cent and graduates the interest relief payments based on income;

(b) Repayment period extension: extends the repayment period for students who exhaust their interest relief eligibility;

(c) Extension of interest relief: extends interest relief for a further period if the extended repayment period does not sufficiently lessen the burden;

(d) Debt reduction: reduces the loan principal for students who still remain in financial difficulties, after other relief options are exhausted.

"This package may help some students to manage student debt. However, tuition fees continue to rise, and universities face severe funding difficulties," commented President Bruneau.

"We can't forget the impact of a half-decade of savage cuts in transfer payments. We're glad the government is listening to Canadians about research funding, and support for students; but there is an immense amount of damage to make right, and this budget does not make it clear that the government will now repair that damage."

Research

Funding for the granting councils in 1998-99 has been restored to 1994-95 levels with increases of 13.8 per cent for NSERC, 7.4 per cent for SSHRC, and 12.2 per cent for MRC. In awarding this overall increase of 13.9 per cent to granting council funding the government accepted a recommendation in "Sustaining Canada as an Innovative Society," a position paper submitted in September 1997 by CAUT and four partner organizations in the post-secondary sector.

"This budget takes a step towards providing adequate support for Canadian R&D in the global economy," said Dr. Bruneau. "CAUT and other organizations have been lobbying for increased support for many years."

However, CAUT is disconcerted the increase to SSHRC is smaller than that of the other two councils and the opposite of what was put forward in its position paper. "Such research (in the social sciences and humanities) requires the same support as other disciplines," said Professor Chad Gaffield, President of the Humanities and Social Sciences Federation of Canada.

For 1999-2001, the increases in funding are more modest (averaging less than 2.0 per cent) and despite government commitment to R&D in Canada, there still remains a large gap in funding as compared to the other G7 countries. "There is still much to be done," notes Dr. Bruneau. "We hope the government will continue to build on these initiatives in future budgets."

CPP & the Seniors Benefit

Martin claims the CPP is now secure. He says that the CPP will survive and be available to young Canadians. In the months ahead, the government intends to introduce legislation to put in place the Seniors Benefit which will replace the current system of Old Age Security and Guaranteed Income Supplement. Consultations continue with seniors and other interested groups on the details of this reform. CAUT is particularly interested in the government's introduction of the new Seniors Benefit and continues to work with the Retirement Income Coalition to improve Canada's pension system. The government has stated it will give every consideration to the valuable points raised concerning reforms first put forward in 1996.

Tax Relief

Effective July 1 the three per cent general surtax will be eliminated for those earning up to about $50,000 and reduced for those earning between $50,000 and about $65,000.

Child Care Expense Deduction

The limit on the child care expense deduction will be increased from $5,000 to $7,000 for children under age 7, and from $3,000 to $4,000 for children age 7 to 16. For a parent who earns $45,000 and who pays $14,000 to care for two preschool children, the annual amount of this measure will be $1,600.

Canada Education Savings Grant

Effective Jan. 1, 1998 the government will now give parents a Canada Education Savings Grant equal to 20 per cent on the first $2,000 in annual contributions to registered education savings plans for children up to age 18.

Tax Issues & the Future

CAUT looks positively upon the initiatives Finance Minister Paul Martin has taken in the 1998 budget concerning tax relief, benefits and pension deductions.

"The measures contained in this budget have important collective bargaining implications.

"CAUT members will be affected in various ways both now and in the neat future" said Dr. Bruneau. "We will continue to lobby the government for improvements to personal income tax relief, tax-assisted benefits, and tax-sheltered pension plans."

"Our goal must be to make Canada not just a participant in the modern economy, but a world leader," Finance Minister Paul Martin said Feb. 24. In charting this new course, CAUT urges the government to accelerate its commitments to promote greater access to learning and knowledge for all Canadians. ■

Source: *Budget 1998 — Building Canada for the 21st Century*. Budget plan tabled in the House of Commons by the Honourable Paul Martin, Minister of Finance, Feb. 24, 1998.

For further information, call 1-888-781-0000 between 8 a.m. and 10 p.m. eastern time Monday to Friday. Information is also available on the Internet at http://www.fin.gc.ca/. Copies of the budget papers are also available from: Distribution Centre, Department of Finance, 300 Laurier Avenue West, Ottawa, Ontario K1A 0G5; Tel: 613-995-2855; Fax: 613-996-0518.

Le ministre des Finances prédit un avenir plus reluisant

SUITE DE LA PAGE 1

diants á temps plein et á temps partiel pendant 10 ans. Les bourses seront décernées á comptet de l'an 2000. Des bourses d'une valeur de 3 000 dollars par année seront offertes aux étudiants á temps plein. Les étudiants pourront recevoir jusqu'á 15 000 dollars échelonnés sur au plus quatre ans d'études menant à un diplôme ou à un certificat de premier cycle.

L'aide financiére aux étudiants

Á titre de membre de la table ronde sur l'aide financiére aux étudiants, l'ACPPU a mis l'accent sur un train de mesures destinées á réduire l'endettement des étudiants canadiens. Le budget comprend un certain nombre de mesures qui aideront les étudiants á gérer leur dette d'études :

• Allégement fiscal applicable au paiement des intérêts sur les prêts étudiants : à compter de 1998, les étudiants pourront réclamer un crédit d'impôt fédéral de 17 p. 100 sur la partie intérêts du remboursement effectué dans le cadre des programmes fédéral et provinciaux de prêts aux étudiants. Il est prévu que cette mesure coûtera environ 130 millions de dollars en 1999-2000.

• Les subventions canadiennes pour études : d'un montant de 3 000 dollars par année, les subventions seront accordées à compter de 1998 à plus de 25 000 étudiants qui ont des enfants ou d'autres personnes á charge et qui éprouvent des difficultés financiéres. Il est prévu que cette mesure coûte 100 millions de dollars par année.

• Le Programme canadien de prêts aux étudiants : (a) exemption d'intérêts : le seuil de revenu pour l'application de l'exemption est haussé de 9 p. 100. L'exemption d'intérêts sera ensuite dégressive en fonction du revenu; (b) prolongation de la période de remboursement : la période de remboursement est prolongée pour les étudiants qui ont épuisé la période d'admissibilité á l'exemption d'intérêts; (c) prolongation de la période d'exemption d'intérêts : la période d'exemption d'intérêts est prolongée pour les petsonnes qui éprouvent encore des difficultés financiétes; (d) téduction de la dette : le gouvernement réduita le principal de la dette des étudiants qui connaissent toujours des difficultés financiéres en dépit des autres mesures d'aide.

«Les mesures annoncées aideront peut-être certains étudiants à géret leur endettement. Les frais de scolarité continueront toutefois d'augmentet et les universités, de faire face á de graves difficultés financières», a fait remarquer M. Bruneau.

La recherche

Pour l'exercice 1998-1999, le budget des conseils subventionnaires revient á ce qu'il était en 1994-1995. Le CRSNG voit son budget augmenter de 13,8 p. 100, celui du CRSH de 7,4 p. 100 et celui du CRM, de 12,2 p. 100. En accordant aux conseils subventionnaires une hausse globale de 13,9 p. 100 de leur budget, le gouvernement a accepté une recommandation de l'exposé de position *Pour un Canada innovateur : cadre d'action* que l'ACPPU et quatre organismes alliés du secteur postsecondaire ont rendu public en septembre 1997.

«Le budget de 1998 est un pas vers un financement suffisant de la recherche et du développement du Canada au sein de l'économie mondiale», a déclaré M. Bruneau. «L'ACPPU et d'autres organismes exercent depuis nombre d'années des pressions en faveur d'un financement accru.»

L'ACPPU, cependant, ne cache pas sa déception de constater que la hausse accordée au CRSH est moins élevée que celle des deux autres conseils et est contraire à ce qui avait été proposé dans l'exposé de position. Selon le professeur Chad Gaffield, président de la Fédération canadienne des sciences humaines et sociales, la recherche en sciences sociales et humaines exige le même soutien financiet que les autres disciplines.

De 1999 á 2001, la hausse du financement sera plus modeste (moins de 2,0 p. 100 en moyenne). Malgré l'engagement du gouvernement envers la R et D au Canada, l'écart entre les autres pays du G7 en matière de financement demeure grand. «Il y a encore beaucoup de chemin á parcourir», a déclaré M. Bruneau. «Nous espérons que des initiatives de ce genre seront encore présentes dans les budgets futurs du gouvernement.»

La Prestation aux aîné(e)s

Selon le ministre Martin, le Régime de pensions du Canada est désormais en sécurité. Il soutient qu'il survivra et qu'il sera lá pour les jeunes Canadiens et Canadiennes. Au cours des prochains mois, le gouvernement a l'intention d'adopter un projet de loi instaurant la Ptestation aux aîné(e)s qui remplacera la Sécurité de la vieillesse et le Supplément du revenu garanti actuels. Des consultations se poursuivent avec les aînés et des groupes intéressés au sujet des détails de cette réforme. L'ACPPU s'intéresse particuliérement á la mise en place de la Ptestation aux aîné(e)s et continueta de collaborer avec la coalition sur le revenu de retraite pour améliorer le régime de pensions du Canada. Le gouvernement a déclaré qu'il tiendrait grand compte des points très importants soulevés concernant les mesures proposées initialement en 1996.

Un allégement fiscal

À compter du 1er juillet, les contribuables dont le revenu ne dépasse pas 50 000 dollars ne paieront plus la surtaxe générale de 3 p. 100. Les contribuables dont le revenu se situent entre 50 000 et 65 000 dollars bénéficieront d'une réduction de cette surtaxe.

Les frais de garde d'enfants

La limite de la déduction pour frais de garde d'enfants passera de 5 000 á 7 000 dollars pour les enfants de moins de sept ans, de 3 000 á 4 000 dollars pour ceux de sept á 16 ans. Dans le cas d'un parent dont le revenu est de 45 000 dollars et qui débourse 14 000 dollars en frais de garde pour deux enfants d'âge préscolaire, cette mesure représentera un montant de 1 600 dollars par année.

La subvention canadienne pour l'épargne-études

À compter du 1er janvier 1998, le gouvernement versera aux patents une Subvention canadienne pour l'épargne-études représentant 20 p. 100 de la première tranche de 2 000 dollars de cotisations annuelles versées pour le compte d'un enfant de moins de 18 ans.

L'avenir

L'ACPPU voit d'un bon oeil les initiatives qu'a prises M. Martin dans le budget de 1998 au sujet de l'allégement fiscal, des prestations ouvrant droit à une aide fiscale et des régimes de retraite fiscalement avantageux et continueta d'exercer des pressions en vue d'autres améliorations.

«Les mesures annoncées dans le budget de 1998 auront d'importantes conséquences pour les négociations des membres de l'ACPPU qui seront touchés de diverses manières dans un avenir immédiat ou prochain», a déclaré M. Bruneau.

«C'est pourquoi notre objectif doit être de faire du Canada non pas un participant anonyme á l'économie moderne, mais un chef de file», a déclaré le ministre des Finances Paul Martin le 24 février dernier. Face à cette nouvelle orientation, l'ACPPU enjoint le gouvernement d'accélérer la réalisation de ses engagements en vue d'offrir á tous les Canadiens un plus grand accés au savoir et á l'infotmation. ■

Source : *Le budget de 1998 — Bâtir le Canada pour le XXIe siècle*, le 24 février 1998.

Policy Centre Presents Its Alternative Budget

On February 10 the Canadian Centre for Policy Alternatives and Choices, a coalition for social justice in Winnipeg, Manitoba, released the fourth annual Alternative Federal Budget. A four-page summary, as well as the complete document, can be obtained from the CCPA web site http://www.policyalternatives.ca or telephone 613-563-1341. The CCPA site can also be accessed via the CAUT web site at http://www.caut.ca.

The alternative budget is prepared annually by the centre and by coalitions for social justice, and is made public shortly before the federal government releases its budget. Two of the alternative budget proposals are outlined here.

National Social Investment Funds — Major changes to social and other public programs are already in effect or contemplated for the near future. According to the alternative budget, the Canada Health and Social Transfer (CHST) offloads federal responsibilities for health and education to the provinces and serves to erode national standards. The alternative budget proposes a set of seven National Social Investment Funds, "separately funded and with national standards attached to each." The seven funds would be: the Health Care Fund, the Post-Secondary Education Fund, the Income Support Fund, the Child Care Investment Fund, the Housing Investment Fund, the Retirement Fund, and the Unemployment Insurance Fund. The Post-Secondary Investment Fund would be designed to increase access to post-secondary education for students of all socio-economic backgrounds. The fund would accompany a Post-Secondary Education Act. "All provinces (with the right for Quebec to opt out) will adhere to standards of public administration, full accessibility, comprehensiveness, transferability of credits, and mobility with regards to student grants and awards," says the alternative budget proposal. The fund would be set at the 1995 level of federal government transfers to the provinces, or $2.1 billion, and would grow with the national economy. Such a fund would provide an additional $80 million in 1999, with a further increase of $760 million over the next five years. A second means proposed to reduce tuition levels and cut student debt, is a National Student Grants Program. The grants program would provide grants based on need, "and specifically acknowledges students with special needs, such as disability, or regional differences in cost of living." In 1998, $400 million would be set aside for the grants program, and in 1999, $575 million. Funding for First Nations students would be $21 million in 1998 and $23 million in 1999. A National Advisory Council on Post-Secondary Education and Research would also be established. This council would be headed by a federal minister, and would "bring together representatives from the education and research communities, students, constituency group representatives, faculty, support staff, administration and government, democratically elected or selected by their peers."

Industry, Research and Development — The alternative budget for industrial, regional and scientific-technological support programs would be $4.4 billion. There would be a $1 billion infrastructure program funded from new sources, as well as $100 million supporting community economic development initiatives. The core industry budget would be stabilized in 1998 and increased by three per cent in 1999, thus improving the research capacity of the National Research Council, the Natural Sciences and Engineering Research Council, the Social Sciences and Humanities Research Council, Statistics Canada, and presumably the Medical Research Council.

"A blueprint for a... budget based on principles of equality, fairness, and sustainability."

— Bob Chernomas, Choices
February 10, 1998

Censured Administrations in the United States

INVESTIGATIONS BY THE AMERican Association of University Professors of the administrations of the institutions listed below show that, as evidenced by a past violation, they are not observing the generally recognized principles of academic freedom and tenure endorsed by this Association, the Association of American Colleges and Universities, and more than 150 other professional and educational organizations. The 1940 *Statement of Principles on Academic Freedom and Tenure* may be found in the May-June 1990 issue of *Academe*.

This list is published for the purpose of informing Association members, the profession at large, and the public that unsatisfactory conditions of academic freedom and tenure have been found to prevail at these institutions. Names are placed on or removed from this censure list by vote of the Association's Annual Meeting.

AAUP

Placing the name of an institution on this list does not mean that censure is visited either upon the whole of the institution or upon the faculty, but specifically upon its present administration. The term "administration" includes the administrative officers and the governing board of the institution. This censure does not affect the eligibility of nonmembers for membership in the Association, nor does it affect the individual rights of members at the institution in question.

Members of the Association have often considered it to be their duty, in order to indicate their support of the principles violated, to refrain from accepting appointment to an institution so long as it remains on the censure list. Since circumstances differ widely from case to case, the Association does not assert that such an unqualified obligation exists for its members; it does urge that, before accepting appointments, they seek information on present conditions of academic freedom and tenure from AAUP (500-1012 Fourteenth St. N.W., Washington, D.C. 20005-3465) and prospective departmental colleagues. The Association leaves it to the discretion of the individual, possessed of the facts, to make the proper decision.

The censured administrations, with dates of censuring, are listed below. Reports were published as indicated by the *Bulletin* or *Academe* citations in parentheses following each listing. Reference should also be made to "Developments Relating to Censure by the Association" and to the "Report of Committee A," each of which appears annually in *Academe*. ■

AAUP List of Censured Administrations

GROVE CITY COLLEGE *PENNSYLVANIA*	March 1963(15-24)	1963
AMARILLO COLLEGE *TEXAS*	September 1967(292-302)	1968
FRANK PHILLIPS COLLEGE *TEXAS*	December 1968(433-38)	1969
VIRGINIA COMMUNITY COLLEGE SYSTEM	April 1975(30-38)	1975
CONCORDIA SEMINARY *MISSOURI*	April 1975(49-59)	1975
HOUSTON BAPTIST UNIVERSITY	April 1975(60-64)	1975
MURRAY STATE UNIVERSITY *KENTUCKY*	December 1975(322-28)	1976
8LINN COLLEGE *TEXAS*	April 1976(83-94)	1976
UNIVERSITY OF OSTEOPATHIC MEDICINE AND HEALTH SCIENCES *IOWA*	April 1977(82-87)	1977
STATE UNIVERSITY OF NEW YORK	August 1977(237-60)	1978
PHILLIPS COUNTY COMMUNITY COLLEGE *ARKANSAS*	May 1978(93-98)	1978
WINGATE COLLEGE *NORTH CAROLINA*	May 1979(240-50)	1979
OLIVET COLLEGE *MICHIGAN*	April 1980(140-50)	1980
NICHOLS COLLEGE *MASSACHUSETTS*	May 1980(207-12)	1980
YESHIVA UNIVERSITY *NEW YORK*	August 1981(186-95)	1982
AMERICAN INTERNATIONAL COLLEGE *MASSACHUSETTS*	May-June 1983(42-46)	1983
ILLINOIS COLLEGE OF OPTOMETRY	November-December 1982(17a-23a)	1984
METROPOLITAN COMMUNITY COLLEGES *MISSOURI*	March-April 1984(23a-32a)	1984
WESTMINSTER COLLEGE OF SALT LAKE CITY	November-December 1984(1a-10a)	1985
SOUTHWESTERN ADVENTIST COLLEGE *TEXAS*	January-February 1985(1a-9a)	1985
TALLADEGA COLLEGE *ALABAMA*	May-June 1986(6a-14a)	1986
SOUTHERN NAZARENE UNIVERSITY *OKLAHOMA*	November-December 1986(7a-11a)	1987
THE CATHOLIC UNIVERSITY OF PUERTO RICO	May-June 1987(33-38)	1987
HUSSON COLLEGE *MAINE*	May-June 1987(45-50)	1987
HILLSDALE COLLEGE *MICHIGAN*	May-June 1988(29-33)	1988
UNIVERSITY OF JUDAISM *CALIFORNIA*	May-June 1988(34-40)	1988
MARYLAND INSTITUTE COLLEGE OF ART SOUTHEASTERN BAPTIST	May-June 1988(49-54)	1988
THEOLOGICAL SEMINARY *NORTH CAROLINA*	May-June 1989(35-45)	1989
ALABAMA STATE UNIVERSITY	May-June 1989(46-56)	1989
CONCORDIA THEOLOGICAL SEMINARY *INDIANA*	May-June 1989(57-67)	1989
THE CATHOLIC UNIVERSITY OF AMERICA	September-October 1989(27-40)	1990
SAINT LEO COLLEGE *FLORIDA*	November-December 1989(34-40)	1990
NEW YORK UNIVERSITY	May-June 1990(49-56)	1990
DEAN JUNIOR COLLEGE *MASSACHUSETTS*	May-June 1991(27-32)	1992
WESLEY COLLEGE *DELAWARE*	May-June 1992(24-36)	1992
8ALTIMORE CITY COMMUNITY COLLEGE	May-June 1992(37-41)	1992
LOMA LINDA UNIVERSITY *CALIFORNIA*	May-June 1992(42-49)	1992
CLARKSON COLLEGE *NEBRASKA*	May-June 1993(46-53)	1993
NORTH GREENVILLE COLLEGE *SOUTH CAROLINA*	May-June 1993(54-64)	1993
SAVANNAH COLLEGE OF ART AND DESIGN	May-June 1993(65-70)	1993
UNIVERSITY OF 8RIDGEPORT	November-December 1993(37-45)	1994
8ENEDICT COLLEGE *SOUTH CAROLINA*	May-June 1994(37-46)	1994
NYACK COLLEGE *NEW YORK*	September-October 1994(73-79)	1995
8ENNINGTON COLLEGE	March-April 1995(91-103)	1995
ALASKA PACIFIC UNIVERSITY	May-June 1995(32-39)	1995
ESSEX COMMUNITY COLLEGE *MARYLAND*	May-June 1995(40-50)	1995
STEVENS INSTITUTE OF TECHNOLOGY *NEW JERSEY*	May-June 1995(51-56)	1995
ST. BONAVENTURE UNIVERSITY *NEW YORK*	July-August 1995(65-73)	1996
UNIVERSITY OF SOUTHERN CALIFORNIA	November-December 1995(40-51)	1996
GARLAND COUNTY COMMUNITY COLLEGE *ARKANSAS*	May-June 1996(41-46)	1996
SAINT MEINRAD SCHOOL OF THEOLOGY *INDIANA*	July-August 1996 (51-60)	1997
MINNEAPOLIS COLLEGE OF ART AND DESIGN	May-June 1997 (53-58)	1997

U.K. Report

Students as Customers Will Demand Value for Cash

BY KATE JENKINS

ANY BRITISH STUDENT GOING to university has already survived an obstacle course of considerable complexity. The process of getting a place, a grant and the relevant A levels would daunt many faint hearts.

This year the icing on the cake has been the saga of the committee of inquiry into higher education, chaired by Sir Ron Dearing. Taken as a whole the system would make any cold-war bureaucrat feel comfortably at home.

I rather hoped that things might be better after the publication of the Dearing report this July. But what is needed now is clarity, and, preferably, simplicity. The Government could usefully take a blank sheet of paper, forget the summer, and really try to give a lead to the higher education system. The language needs to be crisp and the messages clear and unambiguous.

So far Dearing, labouring under the twin burdens of impossible terms of reference and a huge committee, has fallen into the pit of reviewspeak; phrases like "our vision puts students at the centre of learning and teaching," indicate muddled thinking.

Higher education is about people learning. The institutions and their administrative preoccupations, and those of the Government are means to that end. And everything that is proposed needs to be tested by whether or not it helps that process.

This proposition is not as banal as it seems. We must stem the flood of administration and management if the institutions of higher education are to get their priorities right.

Even the summary of the Dearing report provided a substantial list of new activities and functions, as well as extensive and broadly sensible advice on the management of institutions.

That will provide a helpful background to what we need from the Government — a clear statement of the priorities for higher education, some reasonable honesty on how the balance can be struck between cost and value and an agreement to leave as much as possible and practicable to be resolved locally.

Whatever the Government says, the situation will change radically if students are charged fees. The key relationship is between the student and the institution. If the students are paying, whatever the proportion of the full cost, they will demand the standards they want. Those standards may not be higher but they may well be different. Customers almost always have a different view of priorities from providers.

Students may not regard the £1,000 payment as the tax it appears to be under the present proposals.

They will regard the money as payment for their course and they will want to know what they get for their money. It will, of course, exacerbate tensions between the students and their institutions if the students demand value and there are no resources to provide it.

There should be a clear statement of what they are getting for their money and an explanation of why the cost appears to be the same for a crumbling and poorly equipped institution as for one in good order.

Markets are less fashionable now and it is possible to discuss their advantages and disadvantages. Higher education is a classic example where a flexible response to the demands of the marketplace should be allied to quality assurance from a competent regulator.

We need a properly managed higher education sector, we need the right pressure from the Government to see that that happens.

We also need to be sane about the amount of bureaucracy that will produce the best result. If students pay some of the costs, directly or indirectly, they will be in a very strong position to demand changes.

The Dearing report came at the end of a long period of upheaval for higher education. That upheaval is going to continue — both the Government and the Dearing report properly make that clear. But the next stage could be more constructive if the context is clear and not grossly optimistic, and policies are coherent and not confused.

Both Whitehall and higher education need to recognise their separate expertise and responsibilities; the Government supplies the context and higher education an effective response to demand. ■

(Kate Jenkins is chairwoman of Kate Jenkins Associates and a governor at the London School of Economics.)

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La responsabilité légale des opérateurs de serveurs de courrier électronique en milieu universitaire

PAR PIERRE TRUDEL

LE COURRIER ÉLECTRONIQUE EST devenu l'un des moyens privilégiés de communication dans plusieurs milieux. Longtemps confiné à certains milieux de la recherche, il est devenu, à la faveur de la pénétration d'Internet un moyen usuel d'échange, de discussions et de transmission d'informations entre les membres de la plupart des communautés universitaires.

Dans la très grande majorité des cas, le courrier électronique rend d'immenses services et permet des contacts qui étaient impensables il y a seulement quelques années. Mais comme tout environnement de communication, il peut arriver que le courrier électronique soit le lieu de diffusion d'information causant des préjudices aux personnes ou aux institutions. Par exemple, on a signalé certains incidents où des correspondants avaient porté atteinte à la réputation, à la vie privée de personnes. Dans d'autres cas, le courrier électronique a été utilisé pour transmettre des messages constituant du harcèlement sexuel ou racial. Enfin, dans d'autres situations, le courrier électronique a été utilisé pour transmettre des oeuvres en violation des droits d'auteur ou encore pour acheminer des messages qui tombent sous le coup de la législation en matière criminelle comme la propagande haineuse ou la pornographie.

En pareilles situations se pose forcément la question de savoir qui répond des fautes commises lors de l'utilisation du courrier électronique. D'entrée de jeu, il faut convenir que les individus qui utilisent le courrier électronique pour commettre des actes délictueux sont responsables de leurs actes. Mais cela n'est pas toujours aussi simple. Il arrive en effet que le premier responsable du message délictueux soit situé à l'étranger ou est impossible à identifier en raison des possibilités de communiquer sous le sceau de l'anonymat. Alors on est tenté de mettre en cause la responsabilité de l'entité qui exerce la maîtrise sur le serveur par lequel transitent les messages.

Le fonctionnement du courrier électronique se présente comme suit. Suite à une demande d'envoi d'un message par utilisateur, le protocole de transmission TCP/IP procède au découpage du message en une série de paquets. De dimension fixe, ces paquets sont acheminés sur les voies électroniques les uns à la suite des autres après que certaines informations portant, en outre, sur l'expéditeur, le destinataire et le numéro du paquet dans la séquence, leur aient été accolées. Les paquets peuvent emprunter des chemins différents et, une fois rendus à destination, ils sont automatiquement "remis en forme," pour constituer le message transmis. Les messages sont reçus par le serveur de courrier auquel est raccordé l'ordinateur du destinataire. De la même façon, les messages expédiés par un usager transitent par le serveur auquel il est raccordé. Lorsque les messages sont reçus par le serveur, ils sont soit acheminés, à des intervalles plus ou moins réguliers tandis que les messages destinés à une personne raccordée au serveur sont conservés dans une boîte à lettres électronique qui est un dossier situé physiquement sur le serveur de courrier.

Le maître du serveur de courrier se trouve donc, en principe du moins en position d'exercer un certain droit de regard sur les messages transmis. C'est pourquoi on considère généralement que la responsabilité qu'il aura à assumer à l'égard des messages qu'il transmet dépend du rôle qu'il joue effectivement dans la communication de ces messages.

Le courrier électronique peut, selon les usages des différents milieux, donner lieu à de multiples cas de figure. Ainsi, le serveur de courrier peut tenir une position de simple transporteur et ne jamais intervenir dans les contenus transmis. À l'autre extrême, le serveur pourra se réserver un droit de regard sur les contenus transmis au point qu'on pourra le comparer à un éditeur de journal qui choisit et se rend responsable des messages diffusés. Comme hypothèse intermédiaire, on peut comparer le maître du serveur de courrier à un propriétaire d'un lieu qui n'est pas en principe responsable des faits et gestes de ses locataires sauf s'il en a connaissance ou pire, s'il en tire profit. Aussi, la responsabilité du maître de serveur de courrier électronique est fonction de l'intensité du contrôle qu'il exerce sur l'information transmise de même que du degré de connaissance de la teneur de l'information.

Plus le maître du serveur suit une politique de surveillance étroite du courrier, plus il s'expose à devoir en répondre. En revanche, un serveur de courrier qui met en place des lignes de conduite clairement énoncées et selon lesquelles il s'interdit d'intervenir dans les messages transmis sauf dans les situations où il est manifeste qu'un abus a été commis, sera en meilleure position pour démontrer qu'il n'a pas à supporter la responsabilité pour des messages délictueux. Il lui est en effet plus facile de montrer qu'il ne pouvait avoir connaissance de tels messages, qu'il n'exerçait aucun contrôle à leur égard et, le cas échéant, qu'il a pris toutes les mesures nécessaires afin de limiter les dommages lorsqu'il lui a été clairement signalé que des informations délictueuses se trouvaient sur le serveur.

Aussi, il est avantageux pour les maîtres de serveurs de courrier électronique de diffuser leurs lignes de conduite et de prévenir leurs usagers qu'ils assument au premier chef la responsabilité de ce qu'ils transmettent par courrier électronique. Il est important d'indiquer les circonstances dans lesquelles le maître de serveur prendra sur lui de retirer un message délictueux. Dans la plupart des cas, cela se fait dans des situations extrêmes et lorsque le caractère fautif du message saute aux yeux. ■

(Pierre Trudel est professeur à la faculté de droit de l'Université de Montréal.)

L'ACPPU a demandé au professeur Pierre Trudel, du Centre de recherche en droit public de l'Université de Montréal, de faire une communication à sa conférence sur les griefs et l'arbitrage tenue à Ottawa du 30 janvier au 1er février 1998 sur la responsabilité légale des opérateurs de serveurs de courrier électronique et de rédiger un sommaire devant être publié dans le *Bulletin*. M. Trudel résume les critères à retenir pour attribuer la responsabilité légale à l'utilisateur du serveur de courrier électronique ainsi que les responsabilités des autres intervenants qui participent aux échanges de courrier électronique sur Internet.

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Ice Storm Had Chilling Effect

FROM PAGE 1

samples will be stable at that temperature for years or decades, and we continue to rely on those reserves. Most of the tissue itself is worth nothing in terms of dollars, but it can represent many years of research."

Bureau had, in fact, previous cause to doubt the reliability of back-up generators. In September 1996 McGill had experienced a campus-wide two-day power outage, during which the generator serving the biology department failed as well. "I didn't lose much during that outage," says Bureau, "as I'd just started at McGill. But I could see the handwriting on the wall." As a result Bureau took the unusual move of buying a liquid carbon dioxide cooling system to serve as a back-up to the emergency power.

A related issue is that certain freezers and refrigerators, generally those containing less crucial material than the ultra-lows, are not on emergency circuits. With a partial inventory of the 1998 storm damages completed, McGill's biology department, for example, estimated the cost of spoiled enzymes, chemicals, and teaching specimens at over $15,000. At Concordia University's biology department, the damages from two freezers that stopped running totalled about $12,000.

Chemicals are replaceable and, in light of the more serious problems that could have developed from the ice storm, researchers were keeping such losses in perspective. Nonetheless the potentially contentious question of what and whose equipment needs back-up power has been raised.

"More generators will be bought and maintained," reports McGill Dean of Science Alan Shaver, "but the capacity will always be limited. Each department will have to review what should be on emergency circuits."

Shaver is urging departmental safety committees to take on this task, as well as examining the specifics of dealing with a long-term outage and integrating their plans with that of the university.

"Communication, internally and externally, is the most important step," he emphasizes. "Phone chains have to be created to keep everyone in touch. Safety committees need to monitor buildings closely and know who to turn to when problems occur."

Romer agrees with the importance of communicating. "I've already ordered my cell phone," he says, and he's considering a modem for the phytotron's computer that would allow the operating and alarm information to be sent to his home via the cellular phone network.

In another vein, Romer would also like to see more consistent efforts on the part of individual researchers in backing-up their material. "We encourage people to keep spares of their plants ... spare cultures, spare seeds. It's good science."

As for Béliveau, he reports that UQAM will be purchasing a back-up freezer with its own power supply. With respect to managing a crisis, however, he underlines the value of group efforts, both for solving problems and maintaining morale.

"It was a horrible experience to watch months of research go down the drain," says Béliveau, "but the university took the situation seriously and the support I received from the emergency team was reassuring." ■

(Deborah Schoen is a freelance science writer in Montreal.)

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STLHE/SAPES
c/o Instructional Development Centre
General Sciences Bldg., Room 217
McMaster University
Hamilton, Ontario L8S 4K1
(905) 525-9140 ext. 24540

Nomination Deadline:
May 15, 1998

PRIX DE RECONNAISSANCE PROFESSIONNELLE 3M - 1998

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- Se dévouer à l'amélioration de l'enseignement universitaire dans sa propre institution, et peut-être même au-delà.

Comment poner sa candidature

- Il faut utiliser le formulaire officiel de mise en candidature.
- On peut se procurer le formulaire au Cabinet du vice-recteur à l'enseignement ou directement à la SAPES à l'adresse et au numéro de téléphone mentionnés ci-contre.

Date limite pour la présentation des candidatures : le 15 mai 1998

Memories of Jobs for Life

Stephen Court argues that the growing use of casual labour in universities since the 1988 Act is more of a threat to academic freedom than the loss of staff tenure.

On November 20 there was an anniversary that few academics were celebrating. I am not talking about republican dons with little time for the Queen and Prince Philip's 50th wedding annivetsary, but the 10th anniversary of the effective end of jobs for life for university teachers in the United Kingdom.

Tucked away in the Conservatives' 1988 Education Reform Act under "Miscellaneous and General" was a section on academic tenure. The section started promisingly enough, with a commitment to academic freedom, saying that staff should "have freedom within the law to question and test received wisdom, and to put forward new ideas and controversial or unpopular opinions, without placing themselves in jeopardy of losing their jobs" — a clause inserted against government resistance during the legislation's passage through the Lords.

But there was a jarring note in the next clause. In Thatcherite fashion, the clause emphasised the need for institutions "to provide education, promote learning and engage in research efficiently and economically." Those fine 1980s adverbs, efficiently and economically — as well as the defence of dons' freedom — lay at the heart of the matter.

This part of the act was designed to give university commissioners the power to change universities' charters and statutes to enable them to make academics redundant. Until the act, the widespread ptactice of giving academics a post until retitement meant they could only be dismissed for "good cause," such as serious misdemeanour or incapacity.

The act said that only academics appointed before November 20 1987 would be exempt from the threat of redundancy. But for staff appointed or promoted on or afrer that date, there was no tenure.

Harold Perkin, the chronicler of the first 50 years of the Association of University Teachers, wrote in the late 1960s that British academic staff traditionally enjoyed a security of tenure that was "second to none." That may have been so for professors and the fellows of Oxford and Cambridge. But many non-professorial academic staff in the earlier part of the century were on fixed-term contracts and had little security of employment.

Partly through the early efforts of the AUT, life for readers, senior lecturers and lecturers gradually became more secure. But the situation was far from watertight. The statutes of the University of Kent in 1965 were typical. They said: "Subject to the terms of his appointment no member of the academic or administrative staff of the university shall be removed from office save upon the grounds specified [ie good cause]." The key question was, what were the terms of appointment?

The words "subject to terms of appointment" became known as the "Hull phrase" because of the case of Edgar Page, a lecturer at Hull University appointed in 1966. In 1988, Hull gave Mr Page notice of dismissal because of redundancy, saying that the terms of his appointment gave the university the option to "terminate employment for any lawful reason." Appeals against his dismissal failed, and so a lecturer appointed before November 20 1987 was made redundant.

In the past decade, universities, particularly those existing before 1992, have been reluctant to make staff compulsorily redundant. When redundancies are threatened, negotiation by unions representing staff normally results in early retirement and voluntary severance.

But what of academic freedom? Its inclusion was to ensure that redundancy was not a cover for ideological bullying.

But the gradual disappearance of tenure has not been the main threat to academic freedom. Sixty per cent of academic staff are still employed on permanent contracts: not as good as tenure, perhaps, but certainly better than being on a one, two or three-year contract, which is little more than being on permanent probation.

The rapid growth of short-term and part-time contracts and hourly pay for lecturers and researchers poses a much more potent danger to freedom. Casualisation is inevitably accompanied by growing job insecurity among staff when funding cuts are around. For the unscrupulous, it provides a potential leverage over the way staff teach and conduct research.

It is significant that for all academic staff in employment in 1995 and appointed before 1990, 86 per cent were on permanent contracts, 13 per cent were fixed-term and 1 per cent were hourly-paid or casual. But for staff appointed in the 1994/95 academic year, the data were as follows: 22 per cent permanent, 74 per cent fixed-term and 3 per cent hourly-paid or casual.

In 1994/95, for the first time, more academic staff engaged in teaching and research (as opposed to contract research staff engaged in research only) were appointed on fixed-term contracts than on permanent ones — 49.5 per cent to 48.3 per cent. For male academic staff appointed in 1994/95, 51 per cent were on permanent contracts; for female staff, 44 per cent were on permanent contracts.

Security of tenure will probably disappear once the generation of full-time staff in post with tenure prior to the Education Reform Act has retired. In this context, it is interesting to note that during the recent Unesco general conference debate on protecting academic tenure Britain and Australia were alone among member countries in refusing to support a declaration proclaiming that tenure was a major safeguard of academic freedom.

But if we are concerned about freedom, we should perhaps turn our attention from tenure to casualisation. Short-term contracts, hourly paid teaching and more job insecurity are a greater threat to the quality of higher education than the loss of a cast-iron job for life. ■

(Stephen Court is a researcher at the Association of University Teachers and writes in a personal capacity.)

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ATMOSPHERIC & OCEAN SCIENCE

MCGILL UNIVERSITY — A post-doctoral research fellow or research associate position will be available starting 1 April 1998 in the Department of Atmospheric and Oceanic Sciences of McGill University in the area of climate variability. The candidate must have experience in the development and running of global atmospheric models and publications related to that work. Some research experience in ocean dynamics is essential, as is computer experience in a UNIX environment. The research, which is computer-intensive, will involve investigating the influence of air-sea interactions in the dynamics of climate variability on the seasonal and longer time scales through computer simulations and data analyses. The appointment, which is subject to the confirmation of research funding, will be for an initial period of one year, with the possibility of renewal. The salary will be between $30,000 and $40,000, depending on the experience. Candidates should forward a curriculum vitae and arrange to have three letters of recommendation sent to: Prof. Jacques Derome, Department of Atmospheric and Oceanic Sciences, McGill University, 805 Sherbrooke St. W., Montreal, PQ, Canada H3A 2K6. Review of applications will begin immediately, with the latest starting date being 1 April 1998. In accordance with the Canadian employment and immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada; however, applications from all outstanding candidates will be considered. McGill University is committed to equity in employment.

BIOCHEMISTRY

UNIVERSITY OF WESTERN ONTARIO — Faculty of Health Sciences and the Department of Biochemistry: Muscle Growth and Development. Applications are invited for a tenure track position at the rank of Assistant Professor from individuals with a teaching and research focus in muscle growth and development. This is a joint appointment between the Faculty of Health Sciences and the Faculty of Medicine & Dentistry, Department of Biochemistry. Applicants must have a PhD (or equivalent) and appropriate post-doctoral experience. The successful candidate should also be an enthusiastic teacher and will have primary responsibility for undergraduate and graduate level courses in the biology of human growth and development. The successful candidate will be expected to establish an independent, externally funded research program, and to collaborate with established research groups. Individuals investigating human muscle development are especially encouraged to apply. Experience in techniques pertinent to molecular biology or human molecular genetics as applied to problems in muscle growth and development in health and disease is an asset. Interested candidates should send their curriculum vitae and the names of three references to: Dr. Angelo N Belcastro, Dean, Faculty of Health Sciences, C/O Human Muscle Growth and Development Position, Room H124, HSA Building, The University of Western Ontario, London, Ontario, N6A 5C1. The closing date for applications is March 18th, 1998. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents of Canada. The University of Western Ontario is committed to employment equity, welcomes diversity in the workplace, and encourages applications from all qualified individuals including women, members of visible minorities, aboriginal persons and persons with disabilities. Positions are subject to budget approval.

BIOCHEMISTRY & MOLECULAR BIOLOGY

UNIVERSITY OF BRITISH COLUMBIA — Post doctoral fellow or research associate position, Department of Biochemistry and Molecular Biology. Several projects involve studying interactions between viral and cellular proteins and elucidating the function of these interactions. Approaches will include molecular genetic, and biochemical techniques. Previous work with viruses and culture experience is desirable. The available position is grant supported and for one year, with the possibility of renewal. Salary level commensurate with qualifications. Application accepted until March 31, 1998 or until position filled. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. UBC hires on the basis of merit and welcomes all qualified applicants, especially women, aboriginal people, visible minorities and persons with disabilities. Submit resume and a list of three references (including fax # or e-mail address) to Dr. C. Astell, Department of Biochemistry & Molecular Biology, Faculty of Medicine, University of British Columbia, 2146 Health Sciences Mall, Vancouver, B.C., V6T 1Z3 or (astell@unixg.ubc.ca).

BIOLOGY

TRENT UNIVERSITY seeks applications for a nine or ten month limited term appointment in Biology at the Assistant Professor rank, pending budgetary approval. Teaching duties will include the equivalent of up to two full courses from the following: Biological Interactions, Ecology, Vertebrate Biology, Animal Behaviour, Biogeography, Biology of Plants, Conservation Biology. Some of this teaching may be off-campus at Durham College in Oshawa. It may be possible to substitute a half-course in the applicant's area of expertise for part of the above. Successful applicants will also supervise reading and honours thesis courses as opportunities arise. The need for continued limited term appointments in some of the above areas of teaching is probable. Qualifications include a PhD in Biology or a related field. Teaching experience in some of the above-listed areas will be an asset. Send curriculum vitae, statement of teaching interests and philosophy, and the names and addresses of three referees to Chair, Search Committee, Department of Biology, Trent University, Peterborough, Ontario, Canada, K9J 7B8 by April 20, 1998. For more information about Trent see our website at www.trentu.ca/biology/ under 'What's New'. Trent University is an employment equity employer, and especially invites applications from qualified women, aboriginal persons, visible minorities and disabled persons. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada.

CARLETON UNIVERSITY — Department of Biology. Applications are invited for a tenure-track position at the rank of Assistant Professor in terrestrial ecology, effective July 1, 1998. An interest in plant ecology would be an asset. Candidates should have a strong commitment to teaching at the undergraduate and graduate levels. The Department has close links in research and teaching at the graduate level with the Department of Biology, University of Ottawa. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Carleton University is

University of Alberta
Edmonton

Biostatistician

The Department of Public Health Sciences, Faculty of Medicine and Oral Health Sciences, University of Alberta, is offering a full-time, tenure-track position at the Assistant, Associate, or Full Professor-level for a Biostatistician. Salary will be commensurate with rank and experience. An additional comprehensive benefits package is included.

The successful candidate will provide leadership in the discipline and will have a proven track record in biostatistics, including health care evaluation, independent and collaborative research, teaching, and senior graduate student supervision. Significant opportunities exist for research funding and for involvement in research in a wide range of health services, including the changes that are occurring in Alberta and across Canada.

The successful candidate will have a PhD and a strong mathematical background in biostatistics, experience in health research, and be able to communicate effectively in respect to statistical concepts. We encourage all qualified persons to apply.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. If suitable Canadian citizens and permanent residents cannot be found, other individuals will be considered.

Deadline for applications is May 31, 1998.
Curriculum vitae citing three references are to be sent to:

Dr. T.W. Noseworthy, Chair
Biostatistics Search and Selection Committee
Department of Public Health Sciences
13-103 Clinical Sciences Building
Edmonton, Alberta
T6G 2G3

The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

UNIVERSITY OF ALBERTA
...it makes *sense*.

collective bargaining conference

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INDEX

ACCOUNTANCY
ACCOUNTING
ADMINISTRATIVE STUDIES
ANTHRDPOLOGY
ATMOSPHERIC & OCEAN SCIENCES
BIOCHEMISTRY
BIOCHEMISTRY & MOLECULAR BIOLOGY
BIOLOGY
BUSINESS
BUSINESS ADMINISTRATION
BUSINESS COMPUTING
CHEMISTRY
CINEMA
COMMUNICATION STUDIES
COMPUTER SCIENCE
CRIMINOLOGY
CROP SCIENCE
DRAMA
ECONOMICS
EDUCATION
ENGINEERING
ENGLISH
ENGLISH & FRENCH LANGUAGE
ENVIRONMENTAL BIOLOGY
ENVIRONMENTAL MANAGEMENT
FINE ARTS
FORESTRY
FORESTRY & ENVIRONMENTAL MANAGEMENT
FRENCH
GEOGRAPHY
GEOGRAPHY & GEOLOGY
GERMAN
HISTORY
HUMAN ECOLOGY
HUMANITIES
INFORMATION STUDIES
INTERNAL MEDICINE
KINESIOLOGY
LANDSCAPE & INTEGRATED RESOURCE MANAGEMENT
LAW
LAW & SOCIETY
MATHEMATICS
MEDICAL BIOPHYSICS
MEDICINE
MEDICINE & ORAL HEALTH
MICROBIOLOGY & IMMUNOLOGY
MODERN LANGUAGE & LITERATURE
MUSIC
NEUROIMAGING
NURSING
NUTRITIONAL SCIENCES
OCCUPATIONAL HYGIENE
OCEANOGRAPHY
OPHTHALMOLOGY
PHARMACY
PHILOSOPHY
PHYSICAL EDUCATION
PHYSICS
PLANT SCIENCE
POLITICAL SCIENCE
PSYCHOLOGY
PUBLIC RELATIONS
SOCIAL WORK
SOCIOLOGY
SOCIOLOGY & ANTHROPOLOGY
SURGERY
URBAN PLANNING
WOMEN'S STUDIES
ZOOLOGY
ACCOMMODATIONS

CLASSIFIEDS

committed to equality of employment for women, aboriginal peoples, visible minorities and persons with disabilities. Persons from these groups are encouraged to apply. The position is subject to budgetary approval. For additional information regarding the Department see http://www.carleton.ca/~jhelava/biology/biology.html. Submit a curriculum vitae, a statement of research interests and teaching philosophy and the names of three referees by March 15, 1998 to: Dr. I.B. Lambert, Chair, Department of Biology, Carleton University, 1125 Colonel By Drive, Ottawa, Ontario K1S 5B6; (IanLambert@pigeon.carleton.ca).

LAKEHEAD UNIVERSITY — The Department of Biology at Lakehead University invites applications for a tenure track appointment at the rank of Assistant Professor commencing August 1, 1998. We seek a population biologist or behavioural ecologist who combines theoretical approaches with experiments and field studies. We define population biology in the broad sense to include evolution and a variety of temporal and spatial scales up to and including landscapes, metapopulations and biogeography. The successful candidate will be expected to develop a vigorous NSERC funded research program, to teach in our undergraduate core, to revise existing undergraduate and graduate courses or to develop new ones, and to participate actively in the supervision of graduate students. A PhD and postdoctoral experience are required. This position is subject to final budgetary approval. Lakehead University is optimally located for field studies in boreal ecosystems. Programs in Biology, Forestry and Outdoor Recreation, Parks and Tourism share an ecological theme that is also reflected in the Ontario Ministry of Natural Resources' Centre for Northern Forest Ecosystem Research (CNFER), located on campus. Interested applicants should send a curriculum vitae, statements of research and teaching interests, recent reprints and the names and addresses of three referees to: Dr. Dave Kemp, Acting Dean, Faculty of Arts and Science, Lakehead University, Thunder Bay, Ontario, Canada, P7B 5E1. Application review will begin on March 1, 1998. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal peoples, and persons with disabilities.

THE UNIVERSITY OF WINNIPEG — Department of Biology and Interdisciplinary Programme in Environmental Studies/Urban Studies. Applications are invited for a joint position in the Department of Biology and the Environmental Studies/Urban Studies programme. This is a tenure-track appointment at the rank of Assistant Professor. The appointee should be able to teach in the areas of Forest Ecology, Resource Management and Environmental Assessment. Applicants should have a PhD in an appropriate discipline. The successful candidate must have a strong commitment to undergraduate teaching and will be expected to attract external research funding. Subject to budgetary approval, this appointment is effective July 1, 1998. Salary commensurate with qualifications and experience. In accordance with Canadian immigration requirements, first preference must be given to Canadian citizens and permanent residents. The University of Winnipeg is committed to employment equity. Extended deadline for submission of applications is March 31, 1998. Interested candidates should send a curriculum vitae and arrange for three letters of reference to be forwarded directly to: Dr. R.C. Bofman, Chair, Department of Biology, The University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, R3B 2E9; fax: 204-774-4134; tel: 204-786-9862; e-mail: rod.bolman@uwinnipeg.ca.

BUSINESS

UNIVERSITY OF NEW BRUNSWICK — The Faculty of Business at the University of New Brunswick invites applications for a tenure track position in Finance. This position starts in July 1998, and is subject to budgetary approval. Applicants should have an earned doctorate or equivalent. Rank and Salary will be commensurate with qualifications and experience. Candidates with lesser qualifications will be considered for term appointment. Applications will be accepted until the position is filled. This position is subject to budgetary approval. Please send CV and the names and address of three referees to Professor Eileen Pike, Acting Dean, Faculty of Business, University of New Brunswick, Saint John Campus, PO Box 5050, Saint John, NB E2L 4L5. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of Employment Equity.

UNIVERSITY OF ALBERTA — Faculty of Business, Department of Accounting & MIS. Applications are invited to fill a tenure-track MIS position, open in rank, effective on or after July 1, 1998. Salary, rank and tenure status will depend on qualifications. PhD or equivalent required; candidate may be at completion stage. The candidate should have a strong commitment to excellence in teaching and research. The use of an interpretive research tradition is desirable. Prefended areas of teaching would include one of the following: managing IT, telecommunications, or emerging technologies. Experience in IS program development at the undergraduate and graduate levels would be beneficial. Willingness to establish partnerships and linkage with the IS community would be an asset. The competition remains open until the position is filled. Send resumes to: Dr. James Gau, Chair, Department of Accounting and MIS, Faculty of Business, University of Alberta, Edmonton, AB, Canada, T6G 2R6. The University of Alberta is committed to the principle of equity in employment. As an employer, we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

UNIVERSITY OF NEW BRUNSWICK — The Faculty of Business at the University of New Brunswick invites applications for a tenure track position in Hospitality and Tourism. Appointment begins July 1, 1998 and is subject to final budgetary approval. Applicants should have an earned doctorate, or a Master's degree in Tourism or related field, with experience in the hospitality industry. Rank and salary will be commensurate with qualifications and experience. Candidates with lesser qualifications will be considered for term appointment. Applications will be accepted until the positions are filled. Please send CV and the names and address of three referees to: Professor Eileen Pike, Acting Dean, Faculty of Business, University of New Brunswick, Saint John Campus, PO Box 5050, Saint John, NB, E2L 4L5. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of employment equity.

YORK UNIVERSITY — Schulich School of Business (formerly the Faculty of Administrative Studies). Applications are invited for tenure-stream positions commencing July 1, 1998 and July 1, 1999. Positions are available in the following areas: Finance, International Business; Accounting; Entrepreneurial Studies/Family Business; Information Technology; and Chair in Marketing. Preferred candidates will be qualified to teach in the PhD, Masters and Undergraduate programs; possess a completed doctorate; provide evidence of effective teaching; and have a commitment to scholarly research and publication. Salary and benefits are competitive. Rank may vary by area; salary is negotiable. These positions are subject to budgetary approval. Applications, along with a CV, should be sent to: Oezsö Horvath, Dean, Schulich School of Business, York University, 4700 Keele Street, North York, Ont. M3J 1P3. Applications will be accepted until positions are filled. York University is implementing a policy of employment equity, including affirmative action for women faculty. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

BUSINESS ADMINISTRATION

MOUNT SAINT VINCENT UNIVERSITY — Department of Business Administration and Tourism and Hospitality Management. Applications are invited for a full-time, tenure-stream appointment, at the Assistant Professor level beginning July 1, 1998. Applicants should possess a PhD in business administration or a related field, have research publications and the ability to teach introductory-level management courses and industrial relations and/or international business at the senior undergraduate level. Salary and benefits are in accordance with the Mount Saint Vincent Collective Agreement; appointment is subject to final budgetary approval. Applications, accompanied by a curriculum vitae and the names of three referees, should be sent by April 30, 1998 to Dr. Jeff Young, Acting Chair, Department of Business Administration and Tourism and Hospitality Management, 166 Bedford Highway, Halifax, Nova Scotia, B3M 2J6. Applicants should be sensitive to the Mount's mission as a university dedicated primarily to the education of women. Mount Saint Vincent University is committed to the principle of employment equity and encourages applications from all qualified candidates including women, aboriginal persons, visible minorities and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

BUSINESS COMPUTING

THE UNIVERSITY OF WINNIPEG — The Department of Business Computing at The University of Winnipeg invites applications for a position at the level of Instructor or Assistant Professor. Subject to budgetary approval, this position is effective July 1, 1998. Candidates are particularly invites whose expertise includes networks, telecommunications, multi-media systems, object-oriented or client-server system design. Experience on a number of hardware and software environments is desirable. Responsibilities include teaching a variety of courses, carrying out a program of research in the candidate's specialty, and participating in the affairs of the Department and University. An advanced degree is required and a PhD preferred. The Department emphalizes applied Information systems. Preference will be given to candidates who have professional experience, and are able to teach at an intermediate level in several areas in applied computing. Salary commensurate with qualifications and experience. Questions may be directed to erbach@uwinnipeg.ca. In accordance with Canadian Immigration requirements, first preference must be given to Canadian citizens and permanent residents. The University of Winnipeg is committed to employment equity. The appointment committee will begin consideration of applications on March 15, 1998, but will accept applications until the position is filled. Interested candidates should submit a curriculum vitae and the names of three referees to: Professor D.W. Erbach, Director, Department of Business Computing, The University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, R3B 2E9; Fax 204-774-4134.

CHEMISTRY

TRENT UNIVERSITY invites applications for a full-time, tenure-track position at the Assistant Professor level in Biochemistry July 1, 1998, subject to budgetary approval. Qualifications must include a PhD and demonstrated abilities in teaching and research. The successful candidate will be expected to establish an active research program in biochemistry, participate in one or more of Trent's interdisciplinary graduate programs, and be able to teach upper-year biochemistry courses and second-year organic chemistry. Applicants should send a curriculum vitae, a research proposal and the names of three persons who have agreed to provide reference letters on their behalf to Dr. Michael Bernll, Chair, Department of Chemistry, Trent University, Peterborough, Ontario, K9J 7B8. The deadline for applications for this positions has been extended to March 31, 1998. Trent University is an employment equity employer, and especially invites applications from women, aboriginal persons, visible minorities and disabled persons. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada.

THE UNIVERSITY OF WINNIPEG — The Department of Chemistry at The University of Winnipeg, invites applications for a continuing appointment at the rank of Laboratory Instructor in the area of biochemistry. The successful candidate should have an M.Sc. or PhD, be committed to excellence in undergraduate teaching, and will be expected to participate in the ongoing devel-

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ROYAL ROADS UNIVERSITY

Royal Roads University is seeking an entrepreneurial, learner-focused educator for the following challenging position:

Core Faculty Member — Management Programs Division

Competition Number: 98/005

Within the Management Division, this core faculty member will play a key role in the design, development and delivery of management programming at both graduate and undergraduate levels. These integrated, interdisciplinary programs are focused on both the theoretical and applied dimensions of management, with a thematic emphasis on leadership, entrepreneurship and sustainable development.

The successful applicant will have demonstrated teaching excellence and an ability to work within an interdisciplinary outcomes based modularized curriculum. Candidates should have a Ph.D. or equivalent credential, a broad theoretical understanding of the field, strong applied skills, experience in curriculum design and development, and familiarity with distance education. Relevant work experience outside of the post secondary education sector would be a strong asset . Applicants must be enthusiastic, imaginative, high energy, entrepreneurially-minded educators with a 21st century vision, able to work effectively in a team environment focused on a clear, common vision and operational goals. This competition will also be used to identify potential candidates to be employed as visiting instructors, though the selection focus for these instructors will be a combination of education and relevant work experience. Candidates for visiting faculty who have extensive senior work experience need not hold a Ph.D.

A competitive 'Salary and Benefits Package' is available for successful 'core faculty' applicants.

Royal Roads University is an equal opportunity employer, committed to the principle of equity in employment.

Please forward resumes, quoting the competition number, to:

Manager
Human Resources & Organization Development
Royal Roads University
2005 Sooke Road
Victoria, BC V9B 5Y2

FAX: (250) 391-2656; Phone: (250) 391-2511
Royal Roads University Web Site: www.royalroads.ca.

FACULTY OF MANAGEMENT

has probationary (tenure-track) positions open in

MANAGEMENT INFORMATION SYSTEMS
STRATEGIC MANAGEMENT / BUSINESS POLICY
MARKETING
ACCOUNTING

Beginning 1 July 1998

Applicants must have earned doctorates in their specializations or be in the final stages of completing their dissertations.

The University serves 5,300 students and the Faculty of Management has a total of 45 faculty members and approximately 275 graduates each year. Lethbridge is a community of 66,000 with excellent schools and recreational facilities located 120 miles south of Calgary and 70 miles from Waterton Lakes National Park in Canada's Rocky Mountains.

Fax or mail letter of application accompanied by a curriculum vitae, three letters of reference, published research papers or work-in-progress papers, and evidence of teaching effectiveness to:

Dr. Ali Dastmalchian, Dean
Faculty of Management
The University of Lethbridge
Fax (403) 329-2038 Phone: (403) 329-2633
E-Mail austba@gw.uleth.ca

The University encourages women and men who have a demonstraled potential for excellence in teaching, research and scholarship to apply for these positions.

Appointments are subject to budgetary approvals.

University of Lethbridge
4401 University Drive
Lethbridge Alberta Canada
T1K3M4

University of Alberta
Edmonton

Faculty Positions (3)

Assistant, Associate or Full Professor of Pharmacy Practice

The Faculty invites applications for three full time clinical faculty positions (tenure-track or non-tenure track) at the Assistant Professor level or higher. Applicants must have a Pharm.D. or equivalent, have completed a specialty residency or equivalent experience, and/or a two-year fellowship in a medical subspecialty with the emphasis on clinical research. Individuals with previous teaching and research experience are preferred. Eligibility for Alberta Pharmacy licensure is required. The individual will be expected to maintain a clinical practice that supports his/her research and teaching activities.

The practice specialty areas for these positions that are of particular interest to the Faculty are: Adult Internal Medicine, Family Medicine, Ambulatory Care, Geriatrics, Pediatrics, Endocrinology, Psychiatry, Oncology, Nephrology and Neurology. The ideal candidate will possess a record of demonstrated academic accomplishment and scholarly potential, as well as excellent communication and interpersonal skills.

The Faculty offers one of the strongest degree programs in Canada and is now developing an entry-level Pharm.D. and a new undergraduate degree program in the Pharmaceutical Sciences. The Faculty has 415 undergraduate and 60 graduate students, the University of Alberta has 29,000 students. Excellent opportunities exist for collaborative research with other disciplines within the Faculty and University, as well as outside the University. Edmonton, the provincial capital of Alberta is a city of 600,000 people located approximately 3.5 hours by car from the Canadian Rocky Mountains. Theatre, arts, sports and outdoor activities flourish and a comfortable, family lifestyle is readily available.

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. If suitable Canadian citizens and permanent residents cannot be found, other individuals will be considered.

Interested candidates should forward a letter of intent, specifying area of practice specialty and describing career goals, a description of teaching and research interests, curriculum vitae and the names and addresses of three referees to:

Dr. R.E. Moskalyk, Dean
Faculty of Pharmacy and Pharmaceutical Sciences
3118 Dentistry/Pharmacy Building
University of Alberta
Edmonton, Alberta, Canada
T6G 2N8
Phone: (403) 492-0204
Fax: (403) 492-1843
E-mail: rmoskalyk@pharmacy.ualberta.ca

This competition will close on Wednesday, April 15, 1998.

The University of Alberta is committed to the principle of equity in employment. As an employer, we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

UNIVERSITY OF ALBERTA ...it makes *sense*.

opment of the laboratory program. The appointment committee will begin consideration of applications on April 1, 1998, but will accept applications until the position is filled. Subject to budgetary approval, the position will be available June 1, 1998. In accordance with Canadian immigration requirements, first preference must be given to Canadian citizens and permanent residents. The University of Winnipeg is committed to employment equity. Applicants should submit a curriculum vitae and the names of three referees to: Professor Ken Friesen, Chair, Department of Chemistry, The University of Winnipeg, 515 Portage Avenue, Winnipeg, MB R3B 2E9; Fax: (204) 775-2114. Details about the department are available on the Internet at http://www.uwinnipeg.ca.

SIR WILFRED GRENFELL COLLEGE, a campus of Memorial University of Newfoundland, Chemistry. Sir Wilfred Grenfell College invites applications for a five-month teaching term appointment in Environmental Science (Chemistry Stream) subject to budgetary approval. The candidate should be prepared to teach courses in any of the following areas: general chemistry, introductory organic chemistry, introductory biochemistry for nurses, and environmental chemistry. The candidate may need to contribute to a senior multidisciplinary seminar course. PhD in chemistry is preferred. Teaching experience will be an asset. The appointment period is January 1, 1999 to May 31, 1999. Appointment will be made at the rank of lecturer. Deadline for receipt of applications is September 1, 1998. Sir Wilfred Grenfell College is located in the city of Corner Brook and is a small liberal Arts and Science institution (approximately 1200 students). Emphasis is on teaching excellence in multi- and interdisciplinary programs leading to four year degrees in Arts (English, Environmental Studies, Historical Studies, Psychology), Fine Arts (Theatre, Visual Arts), Science (Environmental Science) and Nursing. Two years of the University of New Brunswick Forestry programme are also offered at the College. Curriculum vitae, teaching dossier and the names/addresses of three referees should be submitted to: Dr. Tom Daniels, Acting Vice-Principal, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, Newfoundland, A2H 6P9 Fax: (709) 637-6390, Phone: (709) 637-6231. Visit the SWGC website: www.swgc.mun.ca. Memorial University is committed to employment equity. In accordance with Canadian Immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada.

CINEMA

CONCORDIA UNIVERSITY — Faculty of Fine Arts, Department of Cinema announces a tenure track appointment in Film Animation beginning June 1, 1998. Salary and rank commensurate with experience and qualifications. A new Digital Animation stream of the BFA in Film Animation was inaugurated in September 1997. Essentially, this new position has been created to enhance the Cinema Department's expertise in Digital Animation. The position entails challenging and varied responsibilities and a commitment to academic life. Our Animation faculty are expected to perform various administrative functions within the programme and the department. The successful applicant would possess a relevant university background and/or equivalent work experience. The candidate must be familiar with all aspects of digital animation production, at least five years experience in the industry would be desirable. The candidate must also be familiar with traditional 2D and 3D frame-by-frame filmmaking, with a full understanding of the animation process. The successful applicant will be expected to teach both specialized and introductory courses. Strong written and oral communication skills are necessary. A knowledge of the French language would be an asset. Application deadline is Friday, March 27th, 1998. Please send your resume to Dr. Peter Rist, Chair, Department of Cinema, FB 319, 1455 de Maisonneuve Blvd, W, Montreal, Québec, H3G 1M8. In accordance with Canadian immigration requirements, priority will be given to Canadian Citizens and permanent residents of Canada. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and persons with disabilities

COMMUNICATION STUDIES

CONCORDIA UNIVERSITY — The Department of Communication Studies invites applications for one or more Limited Term Appointment positions at the rank of Lecturer or Assistant Professor. This 9 1/2 month limited term appointment begins August 15, 1998 to May 31, 1999 (subject to budgetary approval). The Department of Communication Studies offers programs leading to the B.A., graduate Diploma, M.A. and Ph.D. degrees. The undergraduate program is well known for its integration of media production and critical theoretical perspectives; the unique, bilingual and inter-university Ph.D. program offers access to a wide range of resources and expertise. In keeping with Concordia's mission, the Department fosters inclusivity in its research, curriculum and teaching practices and is committed to serving the needs of a diverse student population. Principal Responsibilities include teaching and supervising students at the B.A., graduate Diploma, and M.A. levels. Depending on department needs, candidates' backgrounds should cover two or more of the following areas: Media Production; Film; Communication and Media Theory; Advertising; Communication Policy; Cross-cultural Communication; International Development; Cultural Studies; New Media and Digital Technology. Qualifications include Ph.D. or equivalent in research or production. Related teaching experience and research/professional portfolio required. In addition, a working knowledge of French is essential. Applicants should send a letter of interest, curriculum vitae, and three letters of reference to: Professor Hal Thwaites, Chair, Department Personnel Committee, Communication Studies, BB 111, Concordia University, 7141 Sherbrooke West, Montreal, Quebec H4B 1R6. The closing date for applications is March 31, 1998. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons.

COMPUTER SCIENCE

DALHOUSIE UNIVERSITY — Faculty Positions in Computer Science. Dalhousie University invites applications for 5 faculty positions, at all levels, within the new Faculty of Computer Science. The faculty was created with the amalgamation of Dalhousie University and The Technical University of Nova Scotia in April, 1997. The expansion and development of the new faculty — which currently has a combined complement of 19 faculty positions and approximately 400 undergraduate majors and 55 master's and doctoral students — is a priority for the University. The Faculty will experience considerable growth over the next few years in all aspects; faculty complement, student enrollment, funding levels and facilities. The Faculty will move into a new building in August, 1999. Applicants should have a PhD in Computer Science or related area and evidence of strong commitment to and aptitude for teaching (both undergraduate and graduate) and research. Rank and salary will be commensurate with qualifications. The major research foci of the Faculty are Network Centred Computing and Software Engineering. Individuals with expertise in these and related areas, such as, networking, HCI, distributed applications, etc., are especially encouraged to apply. Successful candidates will be encouraged to establish significant industrial connections. The Dean of the new Faculty is Dr. Jacob Slonim, who brings a wealth of both industrial and academic experience. The Faculty of Computer Science resides within DalTech, a college of applied science and technology at Dalhousie University. It enjoys great potential — through interaction with the University's eleven other Faculties, other research organizations and industry to develop multi-disciplinary programs and exploit research opportunities in a host of fields, both academic and industrial. Dalhousie University is located in Halifax, Nova Scotia, which is the largest city in Atlantic Canada and affords its residents outstanding quality of life. Applications should include a curriculum vitae and the names and complete addresses of three references. They should be addressed to: The Chair, Appointments Committee, Faculty of Computer Science, Dalhousie University, P.O. Box 1000, Halifax, Nova Scotia, Canada B3J 2X4; Email: appointments@cs.dal.ca. Applications will be reviewed on an ongoing basis until all available positions are filled. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Dalhousie University is committed to the principles of employment equity and encourage applications from all qualified persons, including aboriginal peoples, racially visible peoples, persons with disabilities and women.

UNIVERSITY OF WESTERN ONTARIO — The Department of Computer Science and the Faculty of Communications and Open Learning of The University of Western Ontario invites applications for a tenure-track position at the rank of Assistant Professor. This position is a joint appointment between the two units. Candidates should have a PhD in Computer Science, Information Science, or a related discipline, and show evidence of strong research potential and excellence in teaching. The successful candidate will bring enthusiasm, academic strength, and the ability to work collaboratively to help build the new faculty of Communications and Open Learning, one which takes as its scholarly domain the role and impact of information, media, and communications in the lives of individuals and in society. At the same time, the successful candidate will strengthen the area of multimedia systems or human-computer interaction within the Department of Computer Science. Teaching duties will include the development and delivery of courses in multimedia, human-computer interaction, or intelligent information systems both for the Computer Science Program and for the new multidisciplinary program in Media, Information and Technoculture in the Faculty of Communications and Open Learning. Since some classes will include students with varying levels of computer science expertise, the ideal candidate will have the ability to relate to students who may or may not have a technical background. The University of Western Ontario is located in London, a major Canadian city of 320,000, offering some of the best features of both small and large cities. Parks, tree-line streets and bicycle trails coexist with an international airport and efficient public transportation. With a full-time enrollment of about 25,000, The University of Western Ontario graduates students from a broad range of academic and professional programs. The Computer Science Department currently comprises 19 regular faculty plus additional visiting faculty members. The department offers BSc, MSc and PhD degrees in Computer Science, as well as an MSc with specialization in Software Engineering. The department receives funding from government agencies and corporations for research into a broad range of areas, including artificial intelligence, computer algebra, computer graphics, databases, design of algorithms, formal languages and automata, image processing and computer vision, parallel and distributed computing, programming languages, reasoning with partial information, and software engineering. The Faculty of Communications and Open Learning (FCOL) comprises 24 regular faculty members and offers BA, MA (Journalism), Master of Library and Information Science, and PhD. The PhD programs include specializations in Information Systems, Information Needs and Uses and Information Policy Work in information systems in the faculty includes text retrieval systems, database management systems, expert systems and hypertext systems, including the network and telecommunications environments. Faculty within FCOL typically receive funding from either the NSERC (Science) or SSHRC (Social Science and Humanities) depending upon which domain their research methodologies reflect. Grants from non-governmental sources are also common. The deadline for applications is April 3, 1998. With your CV, please include a statement of your teaching philosophy and three representative publications. The effective date of appointment is July 1, 1998. Applications should be sent to: Prof. S.M. Watt, Chair, Department of Computer Science, MC355, The University of Western Ontario, London, Ontario, Canada N6A 5B7. Positions are subject to budget approval. The University of Western Ontario is committed to employment equity, welcomes diversity in the workplace, and encourages applications from all qualified individuals, including women, members of visible minorities, aboriginal persons and persons with disabilities. In accordance with Canadian Immigration requirements, priority will be given to Canadian Citizens and Permanent Residents of Canada.

UNIVERSITY OF WATERLOO — Scientific Computation. The Department of Computer Science, University of Waterloo, invites applications for a two year definite term appointment as Assistant Professor. The candidate is expected to participate in teaching and the research program of the Scientific Computation research group of the department. The Computer Science department has a large, active and diverse program of teaching and research; see http://math.uwaterloo.ca/CS_Dept/ for further information. The Scientific Computation group has four faculty, a dozen graduate students, and regular visitors. See http://yoho.uwaterloo.ca/ for further information; a PhD and evidence of research related to this program are required. The floor salary for this position is $60,000, and the appointment is to start on or before September 1, 1998. Applications, including CV and name and e-mail address of at least one reference, should be directed to the Chair: Professor Nick Cercone, Department of Computer Science, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1; cs-chair@cs.uwaterloo.ca. Applications will be considered as received, until August 1, 1998. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents with respect to a definite term appointment: qualified Canadians and non-Canadians holding positions at other institutions may apply as visiting faculty. The University of Waterloo encourages applications from all qualified individuals including women and members of visible minorities, native peoples, and persons with disabilities. The appointment is subject to the availability of funds.

CRIMINOLOGY

SAINT MARY'S UNIVERSITY — Department of Sociology — Criminology. Saint Mary's University — Department of Sociology, invites applications (subject to budgetary approval) for a three-year limited term appointment with the possibility of conversion to probationary status at the rank of Assistant Professor commencing September 1, 1998. Candidates should possess a Ph.D., or be near completion, and have a strong record of research and teaching in criminological methods and statistics. Other areas are open, but the department is especially interested in applicants with expertise in media and crime, crime and development, critical criminology and organized crime. The successful candidate will be expected to teach courses in undergraduate and graduate programs (subject to approval). Applicants should send a current curriculum vitae, an example of recent work, and arrange for three (3) letters of reference, to be sent to the Hiring Committee Chairperson: Department of Sociology, Saint Mary's University, 923 Robie Street, Halifax, Nova Scotia B3H 3C3; fax: (902) 420-5121. Closing date for applications is April 15, 1998. This advertisement is directed to Canadian citizens and permanent residents. Saint Mary's University is committed to the principles of Employment Equity. Visit our website http://www.stmarys.ca.

CROP SCIENCE

UNIVERSITY OF SASKATCHEWAN — Crop Science. The Crop Development Centre, University of Saskatchewan, is seeking a Pulse Crop Breeder. The appointee will collaborate in and help expand the current breeding program which has the objective of developing improved pulse crop varieties for Saskatchewan. A PhD in plant breeding or a closely related field is required as is the

FACULTY OF NURSING

The Faculty of Nursing invites applications for tenure track positions at the Assistant and Associate Professor levels to support its emphasis on research, scholarship, curricular excellence, internationalization and revenue generation. The University of Calgary has an enrollment of 22,000 students within its 16 Faculties. The Faculty of Nursing has approximately 900 students and 33 full-time faculty. Located within the vibrant city of Calgary, it is closely involved with the scientific, business, cultural, education and health sectors.

We are seeking to fill three positions, to commence July 1, 1998. The Faculty of Nursing has undergraduate, post-diploma and Master programs, as well as opportunities for special case doctoral studies. Several new initiatives are in the development stages, including nurse practitioner and doctoral programs, and use of the World Wide Web for program delivery. Faculty are expected to teach across all programs.

Applicants must have a passion for nursing practice and research. Desired qualifications include graduate preparation in nursing, Ph.D. preparation, and a track record in scholarship, nursing practice and academic teaching. We value colleagues with diverse backgrounds.

The University of Calgary is committed to Employment Equity.

Please send a curriculum vitae and the names, addresses, telephone and fax numbers of three references by March 31, 1998 to:

DR. DEBORAH TAMLYN, DEAN, FACULTY OF NURSING, UNIVERSITY OF CALGARY, 2500 UNIVERSITY DRIVE, N.W., CALGARY, ALBERTA, T2N 1N4, FAX: (403) 282-5820,
or call (403) 220-6917 for a recruitment information package.

UNIVERSITY OF CALGARY

http://www.nursing.ucalgary.ca

OKANAGAN UNIVERSITY COLLEGE

COLLEGE PROFESSORS

Kelowna, Vernon and Penticton

Okanagan University College is a comprehensive University College offering a range of undergraduate degree, diploma, vocational, developmental, career, health and technical programs. Following seven years of partnerships with the University of British Columbia and the University of Victoria, OUC began to offer degree programs as an independent degree granting institution commencing in the Fall of 1996 in Arts and Sciences (various majors), Education, Nursing, Social Work and Fine Arts. OUC operates campuses in Kelowna, Vernon, Salmon Arm and Penticton, with degree completion programs concentrated in Kelowna.

1. **College Professor – History**
Closing Date: April 15, 1998
Competition No. 03FAC98 **Penticton Centre**

The Department of History in the Faculty of Arts and Education requires a College Professor to teach Introductory Canadian History, one other first or second year course, and one upper level course. This position will be located in Penticton, with travel to Kelowna for the upper level course.

Required qualifications are a Ph.D. in History or equivalent, with specialization in Asia, Canada or Russia given preference; a research agenda; and university level teaching experience.

This is a replacement appointment effective August 10, 1998 to April 30, 1999.

For inquiries of an academic nature, please contact Dr. Maury Williams, Chair, History Department, at (250) 762-5445, Local 7332.

2. **College Professor – Computer Science**
Closing Date: April 15, 1998
Competition No. 04FAC98 **Vernon Centre**

The Department of Computer Science in the Faculty of Science requires a College Professor to teach first year Computer Science courses to students in the Computer Information Systems diploma program, and to students in degree programs. Subjects may include Introductory and Advanced Programming, Digital Logic and Microcomputer Hardware, and Systems Analysis and Design. Platforms involved include PC, VAX, and Unix workstations. Some travel may be necessary. Required qualification is a M.Sc. A mixture of industrial and post-secondary teaching experience is preferred. The successful candidate must demonstrate a commitment to excellence in teaching, and must be a team player. This is a continuing appointment effective August 4, 1998. This position is subject to funding.

3. **College Professor – Social Work**
Closing Date: April 9, 1998
Competition No. 05FAC98 **Kelowna Centre**

The Department of Social Work in the Faculty of Health and Social Development requires a College Professor to teach in the Bachelor of Social Work Program.

Required qualifications are a M.S.W. or equivalent, university level teaching experience, an ability to teach a range of courses in a generalist B.S.W. program, a research agenda, and current Social Work practice experience. Preference will be given to applicants with a Ph.D. in Social Work or related discipline and expertise in various areas including law, social policy, and cross-cultural practice.

This is a replacement appointment effective August 10, 1998 to April 30, 1999.

For inquiries of an academic nature, please contact Dr. Chris Lewis, Chair, Department of Social Work, at (250) 762-5445, Local 7136.

Salary and working conditions are governed by the Okanagan University College Faculty Association Collective Agreement. Placement on the salary scale is dependent upon qualifications and experience.

Please submit a curriculum vitae (quoting the appropriate competition number) and the names, addresses and telephone numbers of three referees by the closing date to: **Employee Relations Division, Okanagan University College, 1000 KLO Road, Kelowna, BC V1Y 4X8. Applications may also be faxed to: (250) 862-5475.**

Okanagan University College wishes to thank all applicants for their interest. Only those applicants selected for further consideration will be contacted.

CLASSIFIEDS

ability to communicate and relate well to people. The appointment will be as a research scientist and is subject to availability of funds. Salary to follow the University of Saskatchewan academic grid. Rank and salary commensurate with experience. Applicants should submit their curriculum vitae and the names and addresses, including fax number and e-mail address, of three referees by March 31, 1998 to: Dr. G.G. Rowland, Director, Crop Development Centre, University of Saskatchewan, 51 Campus Drive, Saskatoon, SK S7N 5A8; Fax: (306) 966-5015; Phone: (306) 966-4977. The University of Saskatchewan is committed to the principles of employment equity and welcomes applications from all qualified candidates. Women, people of aboriginal descent, members of visible minorities, and people with disabilities are invited to identify themselves as members of these designated groups in their applications. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents.

DRAMA

UNIVERSITY OF VICTORIA — Department of Arts in Education Applications are invited for a sessional instructor to teach multiple sections of a two-semester drama in education class offered in the elementary teacher education program from September 1998 to April 1999. General qualifications: advanced degree in Drama/Theatre Education, or equivalent, awareness of current drama pedagogy, and successful elementary drama classroom teaching experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Victoria is an employment equity employer. All qualified individuals are encouraged to apply. Applications should include a curriculum vitae, transcripts of university coursework, and three letters of reference. Applications should be received by April 15, 1998, addressed to Dr. B. A. Hanley, Chair, Department of Arts in Education, University of Victoria, P.O. Box 3010, Victoria, B.C. V8W 3N4; FAX 250 721 6589 e-mail: bhanley@uvic.ca

ECONOMICS

MEMORIAL UNIVERSITY OF NEWFOUNDLAND — Department of Economics. Position Announcement, One-year Term Appointment. The Department of Economics, Memorial University of Newfoundland, invites applications for a one-year term appointment at the rank of Assistant Professor, commencing September 1, 1998, subject to budgetary approval. Applicants should have completed a PhD degree in economics by the time of appointment. The Department is particularly interested in candidates with a specialization in the area of public sector economics. Applicants should submit, by March 31, 1998, a curriculum vitae and the names of three referees to: Dr. Eugene Tsoa, Head, Department of Economics, Memorial University of Newfoundland, St. John's, NF A1C 5S7. Memorial University of Newfoundland is committed to employment equity. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada

CARLETON UNIVERSITY — Department of Economics. Applications are invited for a preliminary appointment at the rank of Assistant Professor starting in the 1998-99 academic year, subject to budgetary approval. The position requires a completed PhD (or expected in 1998), evidence of high-quality scholarly research and good teaching potential. Although outstanding candidates in all fields will be considered, the department is especially interested in adding strength in the area of public economics. Contact: Professor O.G. McFetridge, Chair, Department of Economics, Carleton University, 1125 Colonel By Drive, Ottawa, Ontario K1S 5B6. Applications should include the candidate's curriculum vitae and samples of published or written research. Applicants should also request three or more letters of reference to be sent to the Chair. Closing date for the receipt of applications is March 15, 1998. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Carleton University is committed to equality of employment for women, aboriginal peoples, visible minorities, and persons with disabilities. Persons from these groups are encouraged to apply.

EDUCATION

UNIVERSITY OF SASKATCHEWAN — College of Education, School-Based Field Experience Program. The College of Education, University of Saskatchewan, is seeking applications for several College supervisor positions during the Fall term of the 1998-99 academic year. The successful candidates will be assigned to supervise interns placed in schools throughout the province and to conduct seminars for interns and their cooperating teachers. Candidates must have the following minimum qualifications: successful K-12 teaching experience and eligibility for Saskatchewan teaching certificate; at least a B.Ed. degree or equivalent, preferably a M.Ed. degree, plus extensive experience in intern supervision; proven ability to work with administrators, teachers, student teachers and interns; willingness and ability to travel to and stay overnight in remote areas during the week. Salary and rank will be commensurate with qualifications and experience. All appointments are subject to budgetary approval. Candidates should submit a covering letter, curriculum vitae, and the names of three references to: Dr. Trevor Gambell, Assistant Dean (Student Affairs), University of Saskatchewan, 28 Campus Drive, Saskatoon, Saskatchewan S7N 0X1 Canada. Deadline for applications is April 16, 1998. Candidates will likely not be informed of appointments until June, 1998. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University is committed to Employment Equity. Members of Designated Groups (women, aboriginal people, people with disabilities and visible minorities) are encouraged to self-identify on their applications.

UNIVERSITY OF MANITOBA — The Department of Curriculum: Mathematics and Natural Sciences invites applications for a tenure track position at the Associate Professor rank in the area of Mathematics Education. Candidates must have a doctoral degree, a well-defined research program, and successful teaching experience at both the university and secondary levels. Expertise in a supporting curricular area is also an asset. Responsibilities include: teaching undergraduate and graduate courses in Mathematics Education; carrying out a research program; working with student teachers and supervising graduate student research in M.Ed. and PhD programs; participating in the Faculty's service activities; and serving as a liaison between the Faculty and practicing professionals, school divisions and agencies such as the provincial department of education. The appointment will become effective September 1, 1998. The range for the current starting salary at the Associate Professor level is $52,718 - $68,758. Salary is dependent upon qualifications and experience. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people, and persons with disabilities. The University offers a smoke-free work environment, save for specially designated areas. Priority consideration will be given to Canadian citizens and permanent residents. Please send application including a current curriculum vitae and the names of three referees to: Head, Department of Curriculum: Mathematics and Natural Sciences, Faculty of Education, University of Manitoba, Winnipeg, MB, Canada, R3T 2N2. Telephone (204) 474-9013; Fax (204) 474-7550. Closing date for receipt of applications is March 31, 1998. Applications received after this date may be considered only if the position is not filled.

ENGINEERING

UNIVERSITY OF ALBERTA — The Department of Electrical and Computer Engineering. University of Alberta invites applications for one or more tenure-track faculty positions in the communications area to start July 1, 1998. Salary and rank will be commensurate with qualifications and experience. Successful applicants will be qualified to teach undergraduate and graduate courses in their area of specialty and in the core curriculum. As well, the applicants will be expected to supervise both MSc and PhD graduate students and to demonstrate leadership in the development of research programs. Specializations of interest include wireless communication systems, network systems and operations, and photonic systems and technologies. Applicants must have (or expect) a doctorate degree and a strong commitment to teaching and research. Industrial experience will be considered an asset. The Department of Electrical and Computer Engineering currently has 32 full-time academic staff. Opportunities exist for collaborative research with other Engineering Departments, the Department of Computing Science, the Alberta Microelectronic Centre and Telecommunications Research Laboratories. Additional information on the Department can be found on its web page http://www.ee.ualberta.ca. Further information on the City of Edmonton can be found on http://www.gov.edmonton.ab.ca. To apply, send a curriculum vitae including employment history, a statement concerning research and teaching interests, reprints of at least two representative research papers and the names of at least three referees to: Dr. C.E. Capjack, Chair, Department of Electrical and Computer Engineering, The University of Alberta, Edmonton, Alberta, Canada, T6G 2G7. Applications should be received by April 30, 1998 but will continue to be accepted after the date until the position(s) are filled. The University of Alberta is committed to the principle of equity in employment. As an employer, we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

THE UNIVERSITY OF BRITISH COLUMBIA — Faculty Position available. Mechanical Engineering. Applications are invited for a tenure-track faculty position at the rank of Assistant Professor in the Department of Mechanical Engineering at The University of British Columbia, effective July 1, 1998. The successful candidate will be expected to teach at both the undergraduate and graduate level and to conduct research in the area of applied thermodynamics, heat transfer, or thermo-fluids. All applicants should hold a PhD degree, and those with industrial experience and strong communication skills will be given preference. The successful candidate is expected to have or seek professional registration with the Association of Professional Engineers and Geoscientists of British Columbia. Salary will be commensurate with qualifications and experience, and filling the position is subject to final budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of British Columbia hires on the basis of merit and is committed to employment equity. We encourage all qualified persons to apply. Applications, containing a complete curriculum vitae, and the names of at least three referees, should be sent before April 30, 1998 to: Dr. R.L. Evans, Head, Department of Mechanical Engineering, The University of British Columbia, Vancouver, B.C. Canada V6T 1Z4. Further information on the department is available on the world-wide web site at http://www.mech.ubc.ca/.

THE UNIVERSITY OF BRITISH COLUMBIA — The Department of Metals and Materials Engineering of the Faculty of Applied Science. The University of British Columbia invites applications for the post of Assistant Professor in Metals and Materials Engineering. This is a tenure track position with an initial three-year term, and requires that the successful applicant participate in undergraduate and graduate level teaching and conduct an independent research program. The position is subject to budgetary approval. Applicants should have a PhD in Metals and Materials Engineering or other relevant disciplines with some record of research accomplishment or industrial impact in the area of physical characterization of materials, structure-property relations, microstructural engineering or similar fields. The successful applicant is expected to seek external funding and develop new areas for metals and materials engineering research. The candidate should be, or be eligible to become, a Professional Engineer. UBC hires on the basis of merit and is committed to employment equity. We encourage all qualified persons to apply. In accordance with Canadian immigration requirements, this advertisement is directed towards Canadian citizens and permanent residents of Canada. The starting date is January 1, 1999. Applications, including resume and references, should be sent by July 1, 1998 to: Professor T.R. Meadowcroft, Head, Metals and Materials Engineering, The University of British Columbia, #309 - 6350 Stores Road, Vancouver, B.C. V6T 1Z4 Canada.

THE UNIVERSITY OF OTTAWA — Computer Engineering or Software Engineering. As part of a major initiative by the University, the School of Information Technology and Engineering (SITE) invites applications for several (tenure-track) faculty appointments at the assistant or associate levels. Rank and salary are commensurate with qualifications and experience. Candidates should have a PhD in computer science, computer engineering, electrical engineering or related discipline, and show evidence of strong research potential and excellence in teaching. We are especially interested in candidates whose research is in Software Engineering, or Information Technology. Bilingualism and eligibility for registration as a Professional Engineer in Ontario would be an asset. The School currently offers degrees at the Batheior's, Master's and Doctoral levels in Computer Engineering, Computer Science, and Electrical Engineering. As well, in collaboration with five other Universities, SITE offers Master's degrees with specialization in Software Engineering. A Software Engineering program is starting at the second year level in Fall 1998. The successful candidates will bring enthusiasm, academic strength, and the ability to work collaboratively to support the new program. Professors in SITE conduct cutting-edge research with extensive collaboration with industry in computing and telecommunications. See the SITE web page at www.site.uottawa.ca. The University of Ottawa is a major Canadian university with approximately 25,000 full-time students and 1400 faculty members. The Ottawa/National Capital region is a cosmopolitan centre with a population approaching one million, offering a variety of cultural and recreational opportunities. Ottawa is well known as a centre of high-technology industry. Processing of applications is ongoing and will continue until the positions are filled. The starting date is July 1, 1998 or later. Applications including a curriculum vitae and the names and addresses of three referees should be sent to: Dr. Robert L. Probert, Acting Director of the School of Information Technology and Engineering, Faculty of Engineering, 161 Louis Pasteur, Ottawa, ON K1N 6N5. Positions are subject to budget approval. Equity is a University policy and applications from women are strongly encouraged. According to Canadian immigration laws, priority will be given to Canadian citizens and permanent residents.

L'UNIVERSITÉ D'OTTAWA — Génie informatique ou génie du logiciel. Dans le cadre d'un projet majeur de l'Université, l'École d'ingénierie

COORDINATOR/SENIOR INSTRUCTOR

The Community Inclusion Support Team is an outreach service agency that supports individuals with disabilities. We are seeking candidates for a Coordinator position to provide leadership in overall planning, development, operation and growth of a clinical outreach service, and to oversee the ongoing development of an innovative clinical teaching unit.

The successful candidate should have a Doctoral degree, post-secondary level teaching experience, knowledge of development and delivery of services to persons with disabilities, skills to access funding, and experience in developing programs to meet community needs. Interested candidates should also possess the ability to work within a multi-disciplinary team developing undergraduate, graduate and professional learning opportunities, and graduate level research groups.

Salary to be negotiated and commensurate with experience. This contingent term position is 100% conditional on an Alberta Family & Social Services annually negotiated contract.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary is committed to Employment Equity.

Please submit applications, including three references, by March 31, 1998, to:

Community Inclusion Support Team
University of Calgary
EDT 434, 2500 University Drive N.W.
Calgary, Alberta T2N 1N4

UNIVERSITY OF CALGARY

www.ucalgary.ca

FACULTY POSITION IN SOCIOLOGY

Canadian Nazarene College invites resumes for a contract position in Sociology commencing with the 1998/1999 academic year. CNC is in the process of building a Social Sciences emphasis and seeks a faculty member to help establish a program leading to a Bachelor of Arts degree. Responsibilities include teaching, advising and mentoring students, and participating in faculty meetings and committees.

While the area of specialty remains an open consideration, we would especially value expertise in one of the following areas: youth culture, family, or social problems. The candidate must have an earned Ph.D. This position will provide a unique opportunity to help build a degree program and integrate the concerns of Sociology with both our Youth & Family Studies program and a growing emphasis in Psychology.

CNC is Christian college of liberal arts, theology and music of the Church of the Nazarene in Canada. The college is committed to excellence in teaching and spiritual formation, and seeks to mentor its students in leading reflective, productive Christian lives. The faculty member must be a person who is wholly committed to the Christian faith and would enjoy an environment which encourages students to strive for the same commitment. Salary and rank will be commensurate with experience. For further information please contact:

Dr. David Neale, Academic Dean
Canadian Nazarene College
610, 833 4th Avenue S.W., Calgary, AB T2P 3T5
(403)571-2550 (ext. 32); Fax: (403)571-2556
Website: www.cnaz.ab.ca
e-mail: cncoff@cnaz.ab.ca Attn: D. Neale

University of Ottawa • Faculty of Education

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1957-1988
1997-1998

The Faculty of Education at the University of Ottawa invites applications for three (3) tenure track positions at the assistant professor level in:

(1) **Social Studies Education;**
(2) **Educational Psychology and Learning Theory;**
(3) **Educational Measurement, Assessment, and Evaluation.**

Qualifications:
1. Doctorate in Education with focus on: (1) Social Studies or relevant discipline; (2) Educational Psychology; (3) Measurement and Evaluation.
2. Active research file in: (1) Social Studies Education; (2) Educational Psychology, including Exceptionalities, and Theories of Learning; (3) Assessment and Quantitative Research Methods.
3. (3) Knowledge of advanced topics in measurement and statistics with emphasis on test development and multivariate techniques.
4. (3) Knowledge of instructional and assessment practices in elementary and secondary schools.
5. Teaching experience at the elementary and/or secondary levels is desirable.
6. Passive knowledge of French or willingness to acquire it before tenure.

Responsibilities:
1. Teaching at the graduate and undergraduate levels, more specifically: (1) Social Studies Pedagogy, primarily at the Primary/Junior Division, (2) Educational Psychology, including Exceptionalities and Theories of Learning, at any or all of the Primary/Junior (Elementary), Junior/Intermediate and/or Intermediate/Senior (Secondary); (3) Quantitative Methods and Classroom Assessment.
2. Research in: (1) Social Studies Education; (2) Educational Psychology; (3) Quantitative Research Methods and Educational Assessment.
3. Supervision of practica and theses.
4. Participation in University activities.

Rank and salary: Commensurate with qualifications and experience in keeping with the negotiated Collective Agreement.

Date of Appointment: July 1st, 1998

In keeping with Canadian immigration regulations, this position is offered to citizens and permanent residents of Canada. Equity is a University policy. This position is subject to budgetary approval. Only those who are invited for interviews will receive a confirmation letter.

Applicants should forward their application, curriculum vitae and the names, addresses and phone numbers of three individuals who would serve as references before **April 15**, 1998 to:
Johanne S. Bourdages, Vice-Dean (Programs),
Faculty of Education, University of Ottawa,
145 Jean-Jacques Lussier Street,
Ottawa, Ontario K1N 6N5

Université d'Ottawa / University of Ottawa

McGill

Department of Obstetrics and Gynecology

The Department of Obstetrics and Gynecology at McGill University invites applications for the positions of Gynecologist, Gynecological Oncologist and Perinatologist.

Gynecologist: Applications are invited from MD's, eligible to practice in Quebec, with certification in Obstetrics and Gynecology and advanced training in gynecological ultrasound. The candidate should demonstrate skills in medical education. The candidate should have a special interest and proven track record in both clinical practice and research in gynecological ultrasound.

Gynecological Oncologist: Applications are invited from MD's, eligible to practice in Quebec with certification in Obstetrics and Gynecology and training in Gynecological Oncology. The candidate should demonstrate skills in medical education and research.

Perinatologist: Applications are invited from MD's, eligible to practice in Quebec, with certification in Obstetrics and Gynecology and advanced training in Perinatology. The candidate should demonstrate skills in medical education and research.

These positions are University hospital supported academic positions at the Assistant or Associate Professor level. Salary is commensurate with qualifications and experience. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. McGill University is committed to equity in employment. Please send curriculum vitae and the names and addresses of 3 referees to:
Dr. S.L. Tan, James Edmund Dodds, Professor and Chairman, Department of Obstetrics and Gynecology, McGill University, Royal Victoria Hospital, 687 Pine Avenue West, Montreal, QC H3A 1A1, Canada.

Applications should be received by **April 30, 1998**

Memorial
University of Newfoundland

ASSISTANT PROFESSOR
Marketing

Competition Number FBA-01-98

Applications are invited for a tenure-track faculty position at the rank of assistant professor in the marketing area commencing August 1998. The successful applicant is expected to teach undergraduate and graduate courses, and conduct marketing related research. Applicants should have a PhD in marketing, or be ABD, and have demonstrated commitment to teaching and research in a university environment. Approximately 1,000 students are registered in the undergraduate programs of the Faculty, while the MBA program has approximately 200 students, mostly part-time. (For more information, visit our web site at www.mun.ca.) In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Applicants should send two copies of their curriculum vitae and the names of three referees to:

Dr. Bill Blake, Dean
Faculty of Business Administration
Memorial University of Newfoundland
St. John's, NF A1B 3X5
Canada

This competition will close on **March 15, 1998**, or when the position is filled. For further information telephone (709) 737-8851 or fax (709) 737-2467. Memorial University of Newfoundland is committed to employment equity.

ANNONCES CLASSÉES

et de technologie de l'information (ÉITI) recherche plusieurs professeur(e)s à temps plein, agrégé(e)(s) ou adjoint(e)(s). Ces poste mènent à la permanence. La classe et la rémunération varient selon les taux de compétence du/de la candidat(e). Préférence est accordée aux détenteurs d'un doctorat en science informatique, en génie informatique, en génie électrique ou toute discipline connexe, ainsi qu'aux candidat(e)s pouvant démontrer un fort potentiel en recherche et l'excellence en pédagogie. Nous nous intéressons tout particulièrement aux chercheur(e)s en génie du logiciel ou en technologie de l'information. Le bilinguisme et l'admissibilité à l'ordre des ingénieurs professionnels de l'Ontario constituent un atout. L'École offre présentement des programmes de baccalauréat, de maîtrise et de doctorat en génie informatique, en science informatique et en génie électrique. L'ÉITI offre également, en collaboration avec cinq autres universités, un programme de maîtrise avec spécialisation en génie du logiciel. Un programme de baccalauréat en génie du logiciel débutera au niveau de la 2e année à l'automne 1998. Les candidat(e)s choisi(e)s devront faire preuve d'enthousiasme, d'excellence professionnelle et d'aptitude à travailler en équipe dans le cadre du nouveau programme. Les professeurs de l'ÉITI poursuivent leur recherche d'avant-garde en étroite collaboration avec l'industrie de l'informatique et des télécommunications. Voir le site WEB au www.site.uottawa.ca. Comptant 25 000 étudiants et 1 400 professeurs, l'Université d'Ottawa est la plus importante université bilingue d'Amérique du Nord. Elle est située au coeur de la capital canadienne, région métropolitaine d'un million d'habitants reconnue pour la qualité de ses institutions culturelles et récréatives. La région d'Ottawa s'est avéré l'un des centres technologiques canadiens des plus avancés. Le processus d'évaluation des candidatures est présentement en marche et se poursuivra jusqu'à ce que les postes soient comblés. La date d'entrée en fonctions est prévue pour le 1er juillet 1998. Toute demande, accompagnée d'un curriculum vitæ et des noms et adresses de trois références, doit être expédiée à l'adresse suivante : M. Robert L. Probert, Directeur intérimaire, École d'ingénierie et de technologie de l'information, Faculté de génie, 161, rue Louis Pasteur, Ottawa (Ontario) K1N 6N5. Ces postes sont assujettis aux approbations budgétaires. L'Université a une politique d'équité en matière d'emploi et elle encourage fortement les candidatures féminines. Conformément aux règles du Canada en matière d'immigration, notre annonce s'adresse en premier lieu aux personnes ayant la citoyenneté canadienne ou le statut de résident permanent.

THE UNIVERSITY OF BRITISH COLUMBIA — Assistant Professor — Geological/Environmental Engineering. The Department of Earth and Ocean Sciences, University of British Columbia, invites applications for a tenure-track position at the Assistant Professor level beginning in January 1999, or earlier if appropriate. Duties include teaching at the undergraduate and graduate level, and the establishment of a strong research program broadly related to environmental issues facing the mining industry. Candidates must have a PhD. We are particularly interested in applicants with a specialization in low temperature aqueous geochemistry, biogeochemetry or mineral surfaces, but all applicants with a research interest in environmental or geotechnical problems of concern to the mining industry are encouraged to apply. We are also interested in candidates planning to develop a research program with a major component of field-based studies. Familiarity with surficial geological environments is considered essential. Candidates must be eligible for registration as a Professional Engineer in the Province of British Columbia as the appointee will play an important role in our Geological Engineering Program. UBC hires on the basis of merit and is committed to employment equity. We encourage all qualified persons to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications including a resumé, a statement of research and teaching interests, and the names of three referees (with e-mail, fax and telephone numbers, if possible) should be sent to Dr. R.M. Ellis, Head, Department of Earth and Ocean Sciences, University of British Columbia, 6339 Stores Road, Vancouver, B.C., V6T 1Z4 by April 30, 1998.

ENGLISH

SAINT MARY'S UNIVERSITY — The Department of English, Saint Mary's University, invites applications for two positions effective September 1, 1998. The positions are as follows: One tenure-track position in the History of Drama; and one three-year term position (with the possibility of a tenure-track appointment, subject to budgetary approval) in Twentieth Century American and British Fiction. Applicants should be prepared to teach required first-year English courses in composition and literature, as well as a range of intermediate and senior undergraduate courses in their fields. A completed PhD and demonstrated strength in both teaching and research are required. Applicants should send a current curriculum vitae, letter of application, academic transcripts and three confidential letters of reference sent directly to: Dr. Margaret Harry, Chair, Department of English, Saint Mary's University, Halifax, Nova Scotia B3H 3C3; Fax: (902) 420-5110; email: mharry@shark.stmarys.ca. Closing date for applications is March 28, 1998. This advertisement is directed to Canadian citizens and permanent residents. Saint Mary's University is committed to the principles of Employment Equity. Visit our website http://www.stmarys.ca.

UNIVERSITY OF KING'S COLLEGE — See advertisement under "Humanities."

UNIVERSITY OF SASKATCHEWAN — Department of English. Applications are invited for a twelve-month position as an Assistant Professor in the Department of English, to commence on 1 July 1998. The primary responsibility will be to organize and teach a course in Communication for Commerce students, though candidates should also be able to contribute to the English programme. The PhD and demonstrated strength in teaching are essential; published research is desirable. Applicants should send a curriculum vitae, transcripts, and ask three referees to write directly to Professor P.M. Bidwell, Head, Department of English, University of Saskatchewan, 9 Campus Drive, Saskatoon, SK, S7N 5A5 no later than 30 April 1998. The University is committed to Employment Equity. Members of Designated Groups (women, aboriginal people, people with disabilities and visible minorities) are encouraged to self-identify on their applications. This position has been cleared for advertising at the tier-two level. Applications are invited from qualified individuals, regardless of their immigration status.

WILFRID LAURIER UNIVERSITY — The Department of English, Wilfrid Laurier University, invites applications for a tenure-track position at the Assistant Professor level, subject to budgetary approval. The Department is interested in candidates with expertise in Cultural Studies (with emphasis on post-1800 textual practices) and particular strengths in one or more of gender theory, genre theory, and North American Studies. Assignments will include the teaching and development of courses in the Department's Honours and General programs, as well as courses in the MA program, the focus of which is Studies in Gender and Genre. The Department is developing a proposed PhD program and is interested in candidates who can teach across and within more than one literary discipline. PhD in English required; publications and teaching experience preferred. Appointment effective 1 July 1998. Closing date of applications: 1 May 1998. Applicants should send their curriculum vitae, including teaching dossier, and arrange to have three letters of reference sent to: Dr. Michael Moore, Chair, Department of English, Wilfrid Laurier University, Waterloo, Ontario N2L 3C5. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Wilfrid Laurier University encourages applications from qualified women, aboriginal peoples, visible minorities, and persons with disabilities.

ENGLISH & FRENCH LANGUAGE

McGILL UNIVERSITY — The English and French Language Centre of the Faculty of Arts invites applications for one permanent-stream position at the level of Faculty Lecturer, beginning September 1, 1998. The Centre is seeking a fully bilingual candidate with expertise in ESL and/or ESL didactics, and in computer-assisted language learning (CALL). Qualifications: PhD preferred. ABDs may compete by demonstrating their research potential and overall experience in the specified areas. Other qualifications include: a demonstrated record of effective language teaching at the university level; a strong background in cultures (Canadian and foreign); expertise in various pedagogical approaches; interest and experience in the development of innovative instructional programs at all levels and in research on second language pedagogy and language testing; proven administrative and leadership abilities. Skills in such techniques as educational multimedia, computer based conferencing and use of the Web for the delivery of educational materials is a strong asset. The ideal candidate will have a strong commitment to scholarship and research, be eager to work harmoniously to maintain the Centre's many programs, and play a major role in developing a multimedia facility for language teaching and research in the Faculty of Arts. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. McGill University is committed to the principles of employment equity. All qualified applicants should submit a C.V., copies of their degrees, samples of scholarly work, evidence of teaching effectiveness (teaching portfolio preferred) and arrange to have three letters of academic reference sent directly to: Prof. Hélène Poulin-Mignault, Director, English and French Language Centre, 550 Sherbrooke West, West Tower, Suite 1550, Montreal, Quebec, H3A 1B9. Deadline: April 6, 1998.

UNIVERSITÉ McGILL — Le Centre d'enseignement du français et de l'anglais de la Faculté des arts est à la recherche d'un(e) candidat(e) parfaitement bilingue connaissant à fond la didactique du FLS ou de l'ALS et possédant une formation ou des compétences en enseignement des langues assisté par ordinateur (ELAO). Il s'agit d'un poste de *Faculty Lecturer* à temps plein, renouvelable et pouvant devenir permanent après 5 ans. Le titulaire entrera en fonction le 1er septembre 1998. Qualifications : PhD de préférence. Les candidat(e)s qui n'ont pas terminé leur thèse peuvent poser leur candidature en apportant la preuve de leur potentiel de recherche et de leur expérience globale dans les domaines prescrits. Autres qualifications : expérience dans l'enseignement des langues au niveau universitaire; solide connaissance des cultures d'expression française et anglaise; capacité d'innovation dans l'enseignement (conception de programmes, encadrement, nouvelles approches, évaluation); esprit d'initiative et leadership. Une connaissance approfondie des applications pédagogiques des ordinateurs en didactique des langues est un atout majeur. La/la candidat(e) idéal(e) doit avoir un vif intérêt pour la recherche et être désireux de travailler en harmonie pour assurer le maintien des nombreux programmes du Cefa. Il devra aussi participer activement au développement d'un laboratoire de langues multimedia pour l'enseignement et la recherche au sein de la Faculté des arts. Conformément à la législation canadienne en matière d'immigration, la priorité sera accordée aux citoyens canadiens et aux résidents permanents. L'Université McGill souscrit à l'équité en matière d'emploi. Tous les candidat(e)s qualifié(e)s doivent envoyer un c.v., accompagné d'une photocopie de leurs diplômes, d'exemples de leurs travaux de recherche, de preuves de leurs talents d'enseignant (de préférence un portfolio d'enseignement) et faire en sorte que trois lettres de recommandation soient envoyées directement à: Madame Hélène Poulin-Mignault, directrice, Centre d'enseignement du français et de l'anglais, 550, rue Sherbrooke ouest, tour ouest, bureau 1550, Montréal (Québec) H3A 1B9. Date de clôture: le 6 avril 1998.

ENVIRONMENTAL BIOLOGY

UNIVERSITY OF GUELPH — The Department of Environmental Biology of the University of Guelph invites applications for the position of Assistant Professor, Entomology (tenure track). The incumbent will be expected to develop a teaching (50%) and research (50%) program in the area of crop protection entomology. Teaching will consist of responsibility for a senior level course in integrated pest management for students in agronomy, horticulture and agroecosystem management and collaboration with other faculty in a course in applied entomology or a course involving issues in crop protection to undergraduate and graduate students. In addition to directing graduate student research, the incumbent will assume responsibilities for crop protection research in field and/or vegetable crops in collaboration with specialists in crop pathology, weed science and crop breeding in the Departments of Environmental Biology and Plant Agriculture and Biotechnology. These areas of research are partially supported by competitive grants through our agreement with the Provincial Ministry of Agriculture, Food and Rural Affairs. A PhD. in entomology or appropriate area of biological science is required. Applicants must have training and experience in research and teaching in crop protection entomology and pest management. Applicants with expertise in pesticide resistance management and population ecology are encouraged. Postdoctoral experience and evidence of securing competitive funding are desirable. The appointment will be available September 1, 1998. Salary will be commensurate with qualifications and experience of the appointee. Applications, including a resume, University transcripts, a statement of philosophy and interests in a career of teaching and research, reprints or other evidence of academic activities and three letters of reference should be sent before May 15, 1998 to: Dr. M.K. Sears, Chair, Department of Environmental Biology, University of Guelph, Guelph, Ontario, N1G 2W1, Canada; FAX (519) 837-0442; Website: http://www.OAC.uoguelph.ca/envi. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. This appointment is subject to final budgetary approval. The University of Guelph is committed to an employment equity program that includes special measures to achieve diversity among its faculty and staff. We therefore particularly encourage applications from qualified aboriginal Canadians, persons with disabilities, members of visible minorities and women.

ENVIRONMENTAL MANAGEMENT

SIMON FRASER UNIVERSITY — The School of Resource and Environmental Management at Simon Fraser University (http://www.rem.sfu.ca) invites applications for a junior level tenure-track Assistant Professor appointment in the area of applied ecosystem science. The School offers Master's and PhD degrees in a graduate program of interdisciplinary research and education addressing natural resource management issues of local, national, and international significance. The preferred candidate will be an applied ecosystem scientist with a PhD who is capable of establishing a dynamic programme of research and graduate and undergraduate teaching. Priority research areas for this candidate include such subjects as conservation biology, wildlife ecology, watershed management, terrestrial or aquatic ecosystem dynamics, local to regional effects of global change, or conservation planning. The successful candidate will work in a School where social and natural scientists are encouraged to take multi-disciplinary approaches to research

St. Jerome's University

PRESIDENT

Applications or nominations are invited for the position of President of the St. Jerome's University.

A Roman Catholic Liberal Arts University offering undergraduate courses in Arts and in Mathematics, St. Jerome's University was founded in 1865 and has been federated with the University of Waterloo since 1960. St. Jerome's is committed to fostering both the intellectual and personal growth of its students.

St. Jerome's University is seeking an individual with strong academic and administrative credentials and with an understanding of the Canadian university system including the role of Catholic universities in it. The candidate should have the ability both to communicate effectively with faculty, students, staff and graduates and to maintain strong relations with the Roman Catholic constituency of the University.

The appointment will be effective July 1, 1999.

St. Jerome's University has a commitment to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

Further information about St. Jerome's can be found at www.usjc.uwaterloo.ca.

Applications and curriculum vitae should be received by *March 31, 1998* and addressed to: *Mr. John Sweeney, Chairperson, Presidential Search Committee, St. Jerome's University, Waterloo, Ontario N2L 3G3.*

Department of Economics **University of Toronto**

Assistant/Associate Professor Tenure Stream Appointment

This is one of two appointments available with a field preference in Econometrics. Ph.D. Degree or equivalent with solid training in economic theory and applied econometrics, as well as in the field of specialization.

Appointment effective July 1, 1998; salary commensurate with qualifications.

Interested candidates should write by **April 20, 1998**, providing a curriculum vitae and the names of three referees to:

Professor M. Fuss, Chair
Recruiting Committee
Department of Economics
150 St. George Street
University of Toronto
Toronto, Ontario M5S 3G7
CANADA

In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents of Canada.

In accordance with its Employment Equity Policy, the University of Toronto encourages applications from qualified women or men, members of visible minorities, aboriginal peoples and persons with disabilities.

ACADEMIC VACANCIES

The Faculty of Social Work, the University of Calgary, invites applications for two faculty positions - one in each of its Divisions in Edmonton and Lethbridge. Candidates must possess a doctorate degree in Social Work (or near completion), refereed scholarly publications, direct social work practice experience, and social work university-level teaching experience

The Faculty of Social Work has a strong commitment to excellence in support of professional social work and practice research. The Faculty has programs at the Bachelor of Social Work, Master of Social Work, and PhD levels. The undergraduate program is also offered off-campus in Edmonton and Lethbridge, and a cohort of the graduate program will be offered for the first time in Edmonton, commencing Fall 1998. There is a commitment to further explore distance education.

The successful candidates for these positions will be responsible for teaching within an undergraduate generic social work program. Rank and salary for these positions will be at the Assistant Professor level.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary is committed to Employment Equity. The University offers a Dual Career Employment Assistance Workshop for spouses.

This competition will remain open until qualified applicants have been chosen; recruitment activities will, however, commence immediately with appointment dates to coincide with the beginning of the academic Fall Session.

Please send a letter of application, a curriculum vitae, and the names and addresses of three referees, to:

Dr. Kim Zapf, Acting Dean,
Faculty of Social Work,
University of Calgary,
2500 University Drive N.W.,
Calgary, AB T2N 1N4.

Telephone: (403)220-5945 Fax: (403)289-8969

UNIVERSITY OF CALGARY

www.ucalgary.ca

POSTE en FRANÇAIS LANGUE MATERNELLE et LANGUE SECONDE et en ANIMATION CULTURELLE

Le Département de français de l'Université Laurentienne sollicite des candidatures pour un poste menant à la permanence en français langue maternelle et langue seconde et en animation culturelle. Le poste sera comblé au rang de professeur(e) adjoint(e) et dans le courant alternatif (équivalent de cinq cours complets).

La candidate ou le candidat doit posséder au moins une maîtrise en linguistique française, une solide expérience dans l'enseignement au niveau universitaire du français langue maternelle et langue seconde, une bonne expérience en matière d'animation culturelle et de gestion des événements culturels ainsi qu'une connaissance approfondie du milieu et des instances politiques et artistiques de l'Ontario.

Prière de faire parvenir un curriculum vitae ainsi que trois lettres de recommandations avant le 30 mars 1998 à :

Monsieur le directeur
Département de français
Université Laurentienne
Sudbury ON P3E 2C6

L'Université Laurentienne souscrit au principe de l'équité en matière d'emploi et encourage toutes les personnes qualifiées, y compris les femmes, les autochtones, les membres des minorités visibles et les personnes handicapées à poser leur candidature.

Conformément aux exigences de l'immigration canadienne, cette annonce s'adresse en premier lieu aux citoyens et citoyennes canadiens ainsi qu'aux résidents et résidentes permanents.

Le poste sera comblé sous réserve d'approbation budgétaire.

Laurentian University / Université Laurentienne
L'Université du Nord pour les Francophones
(705) 675-1151
www.laurentian.ca

The University of Manitoba

DEAN FACULTY OF NURSING

The University of Manitoba invites applications and nominations for the position of Dean, Faculty of Nursing. The Faculty of Nursing offers programs leading to Bachelor and Master of Nursing degrees. In Manitoba the B.N. degree is the entry to professional practice and the University is the sole provider of this degree. The Faculty has a complement of 74 academic staff and 27 support staff, and enrolments of 526 full-time and 301 part-time undergraduate students and 16 full-time and 58 part-time graduate students. The Faculty supports an active research environment through the Manitoba Nursing Research Institute, other institutes of the University, and collaborative arrangements with health care agencies. During the tenure of the Deanship, it is anticipated that the Faculty of Nursing will be provided with new physical facilities.

Candidates must have a clear commitment to and vision for Nursing education and research. A doctoral degree in Nursing or a related discipline, and professional registration or eligibility for registration under the Manitoba Association of Registered Nurses are required. Demonstrable ability to provide leadership and effective administration in the context of post-secondary education and the evolving Canadian health care system is an asset. Ability to work collaboratively with other institutions including hospitals, colleges and universities, government agencies, and community groups such as First Nations is essential.

The appointment will commence on July 1, 1998, or as soon thereafter as may be mutually agreed, and normally is for a period of 5 to 7 years. Under University policy reappointment is possible.

The University of Manitoba encourages applications from qualified men and women, including members of visible minorities, aboriginal people, and persons with disabilities. Priority consideration will be given to Canadian citizens and permanent residents.

Applications (with the names of three referees) and nominations will be received until **April 15, 1998** and should be forwarded to: **Dr. James S. Gardner, Vice-President (Academic) and Provost, and Chair, Advisory Committee for the Appointment of the Dean of the Faculty of Nursing, Room 202 Administration Building, The University of Manitoba, Winnipeg, Manitoba R3T 2N2; (204) 474-9444**

CLASSIFIEDS

and solving problems in resource and environmental management. This person will teach graduate courses in their area of specialty as well as undergraduate courses in areas such as Applied Ecology and Sustainable Environments, Environmental Modelling, or Environmental Risk Assessment. Simon Fraser University is committed to the principle of equity in employment and offers equal opportunities to qualified applicants. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Others are encouraged to apply but are not eligible for appointment until a Canadian search is completed and no appointment made. All appointments are subject to budgetary authorization. Applicants should send a curriculum vitae, transcripts, samples of relevant reprints, and immediately request three referees to send confidential letters of recommendation directly to: Director, School of Resource and Environmental Management, Simon Fraser University, Burnaby, B.C. V5A 1S6, Tel: (604) 291-4659; Fax: (604) 291-4968. The closing date is April 10, 1998.

FINE ARTS

THE UNIVERSITY OF LETHBRIDGE — School of Fine Arts, Division of Art. Position Announcement: Photo Arts Instructor. The University of Lethbridge, School of Fine Arts, Division of Art is seeking a qualified instructor of photo arts for a two year term appointment to commence July 1, 1998. Qualifications: MFA or equivalent with experience teaching at post secondary institutions. The successful candidate will possess an active exhibition record and have knowledge of non-silver processes, basic video and traditional edit suite. Knowledge of digital photo processes with computer imaging software and experience with audio would be an asset. Responsibilities: Instruct introductory and advanced courses in photo-arts. Facilities are primarily suited to classes involved in black and white film and print. Position: Assistant Professor Term Appointment. Salary: $38,750 per annum plus benefits. Closing Date: April 15, 1998. Applications: Please send curriculum vitae and relevant supporting documentation, (teaching statement, portfolio or documentation of current work) and three reference contacts to: Nicholas Wade, Assistant Dean, Division of Art, School of Fine Arts, The University of Lethbridge, 4401 University Dr. W., Lethbridge, AB T1K 3M4. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents. The University is an equal opportunity employer and offers a non-smoking environment.

FORESTRY

THE UNIVERSITY OF WINNIPEG — Department of Biology and Interdisciplinary Programme in Environmental Studies/Urban Studies. Applications are invited for a joint position in the Department of Biology and the Environmental Studies/Urban Studies programme. This is a tenure-track appointment at the rank of Assistant Professor. The appointee should be able to teach in the areas of Forest Ecology, Resource Management and Environmental Assessment. Applicants should have a PhD in an appropriate discipline. The successful candidate must have a strong commitment to undergraduate teaching and will be expected to attract external research funding. Subject to budgetary approval, this appointment is effective July 1, 1998. Salary commensurate with qualifications and experience. In accordance with Canadian Immigration requirements, first preference must be given to Canadian citizens and permanent residents. The University of Winnipeg is committed to employment equity. Extended deadline for submission of applications is March 31, 1998. Interested candidates should send a curriculum vitae and arrange for three letters of reference to be forwarded directly to: Dr. R.C. Bollman, Chair, Department of Biology, The University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, R3B 2E9; fax: 204-774-4134; tel: 204-786-9862; e-mail: rod.bolman@uwinnipeg.ca.

FORESTRY & ENVIRONMENTAL MANAGEMENT

UNIVERSITY OF NEW BRUNSWICK — Faculty of Forestry and Environmental Management, Position in Integrated Forest Management. Applications are invited for a tenure track faculty position in Integrated Forest Management in the Faculty of Forestry and Environmental Management at the University of New Brunswick, tenable from January 1998 or such other date as may be arranged. The Faculty of Forestry and Environmental Management offers accredited Bachelor's degrees in Forest Engineering and Forest Ecosystem Management, research and professional Masters degrees and doctoral studies in many areas of forestry. Besides establishing a program of independent and/or cooperative research and graduate teaching, the faculty member in Integrated Forest Management will be expected to play an important role in undergraduate teaching. The Faculty is committed to maintaining a learning environment that leads to outstanding professional competence through balanced emphasis on supporting sciences, management capabilities, and cognitive and people skills. Techniques such as team teaching and problem-based learning are employed in order to achieve these goals. The successful candidate will be required to work in a teaching and research team to provide our students with high quality learning opportunities. Knowledge and experience in most or all of the following will be considered prerequisite qualifications: forest resource management, forest operations technologies, forest economics and the integration of these areas. Terms and conditions of employment are negotiable and dependent upon the qualifications and experience of the successful applicant. Applications, including a curriculum vitae and the names of three referees, should be submitted to: Prof. E.W. Robak, Acting Dean, Faculty of Forestry and Environmental Management, University of New Brunswick, Bag # 44555, Fredericton, NB Canada E3B 6C2; Phone: (506) 453-4501 or Fax (506) 453-3538; email robak@unb.ca. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of employment equity.

FRENCH

SAINT MARY'S UNIVERSITY — The Department of Modern Languages and Classics, Saint Mary's University, invites applications for a tenure-track appointment (subject to budgetary approval) in French at the rank of Assistant Professor. Applicants should possess a PhD, possess native or near-native fluency in French with expertise in teaching undergraduate language and literature courses. A strong interest in French Canadian literature and culture would be an asset. The Department is seeking a colleague of high promise in the areas of both teaching and research. Letter of application accompanied by an up-to-date curriculum vitae, copies of teaching evaluations, a teaching dossier (if available), and the names of three (3) referees should be sent to: Dr. A. J. Farrell, Acting Chair, Modern Languages and Classics, Saint Mary's University, 923 Robie Street, Halifax, Nova Scotia B3H 3C3; fax: (902) 420-5110. Closing date for applications is March 13, 1998. This advertisement is directed to Canadian citizens and permanent residents. Saint Mary's University is committed to the principles of Employment Equity. Visit our website http://www.stmarys.ca.

UNIVERSITY OF KING'S COLLEGE — See advertisement under "Humanities."

GEOGRAPHY

BRANDON UNIVERSITY — Department of Geography. Instructional Associate (Cartographer) Position for September 1998. The Department of Geography at Brandon University invites applications for a continuing position at the rank of Instructional Associate III beginning in September 1998, subject to budgetary approval. Applicants should have a Masters degree with expertise in computer cartography and Geographical Information Systems (GIS) or a bachelors degree with considerable post-graduate training in computer cartography and GIS. Our aim is to strengthen existing programs, develop computerized lab facilities, and further faculty research. The ability to manage a photographic dark room will be an asset. Major duties include: assisting in laboratories; preparing cartographic materials for teaching, research and service; and maintaining computer and cartographic facilities. Salary will be commensurate with the candidate's qualifications. Applications must include a curriculum vitae, official university transcripts, and letters of reference from three referees. Applications will be accepted until March 27, 1998 or until the position is filled. They should be sent to: Dr. C.E. Haque, Chair, Department of Geography, Brandon University, Brandon, Manitoba, R7A 6A9; e-mail: haque@brandonu.ca; Fax: (204) 728-7346, Phone: (204) 727-9770. For additional information regarding the Department of Geography: http://www.brandonu.ca/departments/science/geography; Brandon University: http://www.brandonu.ca. In accordance with Canadian immigration regulations, this advertisement is directed primarily to Canadian citizens and permanent residents. Both women and men are encouraged to apply.

GEOGRAPHY & GEOLOGY

MCMASTER UNIVERSITY — The School of Geography and Geology at McMaster is seeking an earth scientist for a 3 year contractually limited appointment at the Assistant professor level (with the potential for conversion to a tenure track appointment at a later date). In conjunction with our two major areas of specialization in environmental processes and geochemistry the candidate's interests should be in contaminant transport in soils and fresh waters. Experience in the use of stable isotopes is an asset. McMaster University encourages applications from qualified women and men, members of visible minorities, Aboriginal peoples and persons with disabilities. In accordance with Canadian immigration requirements this notice is directed to Canadian citizens and permanent residents. Applications, including c.v. and the names of three referees, should be submitted to: Dr. Fred Hall, Director, School of Geography and Geology, McMaster University, 1280 Main St. West, ABB-121, Hamilton, Ontario L8S 4M1. Applicants should also arrange to have three letters of reference sent directly to the same address. Closing Date: May 22, 1998.

GERMAN

CONCORDIA UNIVERSITY — The Department of Classics, Modern Languages and Linguistics, invites applications for a nine-and-a-half month Limited-Term Appointment in German at the rank of Assistant Professor, effective August 15, 1998. This position is subject to budgetary approval. Applicants must hold the PhD or equivalent degree; specialization in German theatre and German language pedagogy preferred. Requirements include demonstrated excellence in teaching and native or near native fluency in German. All teaching responsibilities will be at the undergraduate level and are likely to include German language at the intermediate and advanced levels, and history of the German theatre. This position is subject to budgetary approval. The deadline for receipt of applications is March 25. Please send a letter of application, curriculum vitae and three letters of reference to Dr. A.T. Tolley, Chair, Department of Classics, Modern Languages and Linguistics, Concordia University, H-663, 1455 de Maisonneuve Blvd. West, Montreal, Quebec H3G 1M8. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons.

UNIVERSITY OF KING'S COLLEGE — See advertisement under "Humanities."

HISTORY

SAINT MARY'S UNIVERSITY — The Department of History, Saint Mary's University, invites applications for a tenure-track position (subject to budgetary approval) at the level of Assistant Professor in pre-1648 continental European History. Applications from candidates with a research interest in the following three areas will be considered: Church history from the Middle Ages to the Reformation/Counter Reformation period, popular religious movements; and/or European expansion with an emphasis on new France. In addition, the successful candidate will be expected to teach the introductory course in Western Civilization and should have an ability to contribute, when the need arises, to a course in Historiography and Methodology which is required for all history majors. Minimum requirements include a completed PhD, evidence of superior teaching ability and indication of scholarly promise. Applicants should send a current curriculum vitae and arrange for three (3) letters of reference, with covering letter, to be sent to: Dr. Burkhard Kiesekamp, Chair, Department of History, Saint Mary's University, 923 Robie Street, Halifax, Nova Scotia B3H 3C3; fax: (902) 420-5141. Closing date for applications is April 3, 1998. This advertisement is directed to Canadian citizens and permanent residents. Saint Mary's University is committed to the principles of Employment Equity. Visit our website http://www.stmarys.ca.

LAURENTIAN UNIVERSITY — The Department of History invites applications for a tenure-stream position at the Assistant Professor level in nineteenth (or nineteenth/twentieth) century Canadian social history, effective 1 July 1998. Applicants must have a completed PhD and demonstrate excellence or clear promise of excellence in teaching and research. The successful candidate will teach at both the undergraduate and Master of Arts levels. Rank and salary will be commensurate with qualifications and experience. Send applications, a curriculum vitae and three letters of reference from appropriate referees to: Dr. Matt Bray, Chair, Department of History, Laurentian University, Sudbury, Ontario, P3E 2C6. Competition deadline: 30 March 1998. In

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DIRECTOR
CALGARY INSTITUTE FOR THE HUMANITIES

Applications and nominations are invited for the position of Director of the Calgary Institute for the Humanities for a term of three to five years.

The Calgary Institute for the Humanities at the University of Calgary fosters advanced study and research in a broad range of subject areas. It supports work in the traditional humanities disciplines, such as languages, literatures, and philosophy, as well as in the philosophical and historical aspects of the social sciences, sciences, arts, and professional studies. The "humanities" are thus not conceived as a specific group of academic disciplines but as including all forms of study which explore human reality and experience, guided by literature and history, and by philosophical analysis and reflection. In addition to its role at the University of Calgary, the Institute seeks to encourage humanistic study outside the university, and to establish dialogue between academics and the general public.

Major present programs of the Institute include Annual Fellowships, Post-doctoral Fellowships, Visiting Research Fellowships, Senior Research Fellowships, development of Research Networks, and community seminars. The Institute undertakes appropriate sponsored research projects and has an active publication program.

The Institute is governed by a Director (reporting to the Vice-President Research) aided by an Executive Council and an Advisory Council drawn from outside the University.

The successful candidate will have the following qualifications:

- A record of nationally and internationally recognized scholarship in the humanities.
- A commitment to broad interdisciplinary studies.
- The ability to communicate with various communities at the local and national level.
- Interpersonal skills essential for effective communication with Department Heads, Deans, and other University personnel.
- Experience with academic administration.

The position is full-time, but the incumbent is expected to hold an appointment in an academic department at the University. At present, appointments may possibly be arranged in any discipline in the Faculty of Humanities, or in the Departments of History or Linguistics in the Faculty of Social Sciences, for a candidate not now holding an appointment at the University of Calgary.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary is committed to Employment Equity.

The deadline for nominations and applications is March 31, 1998. Please send to:

Dr. Cooper H. Langford
Vice President (Research)
University of Calgary, 2500 University Drive N.W.
Calgary, Alberta T2N 1N4
Tel: (403)220-3381

UNIVERSITY OF CALGARY

www.ucalgary.ca

UNIVERSITÉ YORK UNIVERSITY

Toronto, Canada

Assistant Professor — Mass Communications Programme

York University, Faculty of Arts, Division of Social Science invites applications for a one year contractually limited appointment at the assistant professor level commencing July 1, 1998. The successful candidate will hold a Ph.D. in communications or a related area, and should have demonstrated capacity for research and publication, have strong competence in undergraduate teaching, in both large and small group settings, and be able to teach within the following three areas:

1) Communication theory
2) Popular Culture in Canada and
3) Broadcast Policy.

Applications with curriculum vitae and names of three referees should be sent by **April 16, 1998** to:

John Hutcheson, Chair, Division of Social Science
S756 Ross Building, York University, 4700 Keele Street
Toronto, Ontario M3J 1P3

Candidates are asked to have three referees send letters of reference directly to the Chair.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. York University is implementing a policy of employment equity, including affirmative action for women faculty. All appointments are subject to budgetary approval.

Applications and letters of reference may be sent by fax to (416) 736-5574.

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Tel: 613-820-2270 - Fax: 613-820-2417
Email: mazz@caut.ca

ASSISTANT PROFESSOR IN REMOTE SENSING

The University of Calgary, Department of Geomatics Engineering, invites applications for the position of Assistant Professor (tenure track) in Remote Sensing effective July 1, 1998. Applicants should have a PhD in engineering or applied science.

Expertise in remote sensing, specifically in digital analysis of imagery from airborne and satellite sensors, is required and a background in photogrammetry and automated data capture is highly desirable. It is expected that the successful applicant will conduct both teaching and research in remote sensing, digital image analysis, environmental monitoring and mapping. The applicant is expected to develop a strong research program within the Remote Sensing/GIS Group and should be capable of attracting external funding for these research activities and graduate student support. The selected candidate must also have the capability and the willingness to teach various undergraduate fundamental engineering courses such as object oriented programming. The applicant should have the academic background required and the willingness to register as a Professional Engineer in the Province of Alberta.

The Department is actively involved in all aspects of Geomatics engineering and comprises 11 faculty members, some 60 graduate students and 35 to 45 students in each year of the undergraduate programme. State-of-the-art geomatics engineering equipment and computer facilities are available. Related information can be found at http://www.ensu.ucalgary.ca/

In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary is committed to Employment Equity.

Applications should include a detailed curriculum vitae and complete list of publications. Three letters reference should be mailed directly to :

Head, Department of Geomatics Engineering,
University of Calgary, 2500 University Drive NW,
Calgary, Alberta T2N 1N4

Closing Date: March 31, 1998

UNIVERSITY OF CALGARY

www.ucalgary.ca

accordance with the University's Policy on Bilingualism, Laurentian has a requirement of passive bilingualism (French/English) as a condition of tenure. Laurentian is committed to equity in employment and encourages applications from all qualified applicants, including women, aboriginal peoples, members of visible minorities and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. This appointment is subject to final budgetary approval.

UNIVERSITY OF KING'S COLLEGE — See advertisement under "Humanities."

UNIVERSITY OF VICTORIA — The Department of History invites applications for a Visiting Assistant Professor position in British history for two consecutive ten-month appointments, September 1, 1998, to April 30, 2000. The second appointment will be contingent upon satisfactory performance during the first ten months. Courses to be taught include introductory British history, senior level surveys of nineteenth and/or twentieth century British history, and seminar or topics courses in the area of the appointee's special expertise. Salary approximately $3,750 per month. Candidates should have a completed PhD and some teaching experience. Applicants need to provide a full curriculum vitae and should arrange for at least three letters of reference to be sent to Dr. W.T. Wooley, Chair, Department of History, University of Victoria, P.O. Box 3045, Victoria, B.C., V8W 3P4. Fax: (250) 721-8772. Closing date for applications is April 15, 1998. The University of Victoria is an employment equity employer and encourages applications from women, persons with disabilities, visible minorities, and aboriginal peoples. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Others are encouraged to apply, but are not eligible for appointment until a Canadian search is completed and no appointment is made

HUMAN ECOLOGY

MOUNT SAINT VINCENT UNIVERSITY — Department of Human Ecology. Applications are invited for a full-time, tenure-stream appointment, at the Assistant Professor level beginning July 1, 1998. Applicants should possess a PhD in Nutrition or a related field; registration in Dietitians of Canada; research publications; and the ability to teach community nutrition and nutrition education at the undergraduate and graduate level, and to supervise honours and graduate student research. Salary and benefits are in accordance with the Mount Saint Vincent University Collective Agreement; appointment is subject to final budgetary approval. Applications, accompanied by a curriculum vitae and the names of three referees, should be sent by April 15, 1998 to Dr. H. Theresa Glanville, Chair, Department of Human Ecology, 166 Bedford Highway, Halifax, Nova Scotia, B3M 2J6. Applicants should be sensitive to the Mount's mission as a university dedicated primarily to the education of women. Mount Saint Vincent University is committed to the principles of employment equity and encourages applications from all qualified candidates including women, aboriginal persons, visible minorities and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents

HUMANITIES

THE UNIVERSITY OF KING'S COLLEGE invites applications for the position of Teaching Fellow in the Foundation Year Programme (one-year sessional contract beginning July 1, 1998 with possibility of further renewal). Duties include teaching and marking responsibilities in an interdisciplinary programme for first-year students which considers Western thought and culture (including literature, history, philosophy, religion and art) from ancient Greece to the present; approximately six hours a week of classes plus eight hours attendance at lectures. All candidates will have an MA or equivalent in some area of humanities or social sciences as a minimum. The position is subject to enrollment. Salary: approximately $20,750 to $23,750 (1997-1998). Applications, including a curriculum vitae and three letters of reference, should be sent to Dr. Neil Robertson, Director, Foundation Year Programme, University of King's College, Halifax, Nova Scotia B3H 2A1. Closing date for applications: 1 May 1998.

INFORMATIDN STUDIES

THE UNIVERSITY OF TORONTO — Faculty of Information Studies invites applications for a tenure-track position at the Assistant Professor level, to begin July 1, 1998, subject to fiscal approval. The Faculty, recently lauded by external reviewers as having, "a cutting edge master's program, a highly regarded doctoral program, a comprehensive continuing education program, laudable research productivity, and first-class faculty-student relations", is well-positioned for the future with streams in Archives, Information Systems, and Library and Information Science, and with dynamic partnerships with the Knowledge Media Design Institute, the McLuhan Program in Culture and Technology, and other University-wide interdisciplinary collaborative programs. Recognizing the Faculty's commitment to excellence and innovation within a user-focused framework, the preferred candidate will have a research specialization and strong teaching competence in at least one of the following areas: information resources; information retrieval; foundations of Information Studies; representation and organization of information resources; collection development and evaluation. Research and teaching related to resources and collections will emphasize the variety of formats and media, and particularly digital materials. The successful applicant's research agenda will promote the Faculty's reputation as a leading-edge and internationally prominent research-intensive Faculty in Information Studies. The candidate will be expected to teach required courses in the Library and Information Science cream, may participate in team instruction in one of four core courses, and will offer electives which may cross streams. In addition to research and teaching, duties will include supervision of research at the Master's and Doctoral levels. Applicants should possess a doctorate or equivalent in information studies, or a related field, and should have proven ability in, or the potential for, excellent research and effective teaching. Applicants whose doctorate is near completion will also be considered; in such cases, initial appointment is that of lecturer. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Applications, including the names of three references, should be forwarded by April 24, 1998, to: Dean Lynne C. Howarth, Faculty of Information Studies, University of Toronto, 140 St. George Street, Toronto, Ontario, M5S 3G6, Canada; Email: howarthl@fis.utoronto.ca; FIS web site: http://www.fis.utoronto.ca. In accordance with its Employment Equity Policy, the University of Toronto encourages applications from qualified women or men, members of visible minorities, aboriginal peoples, and persons with disabilities. The University of Toronto is an employment equity employer.

INTERNAL MEDICINE

UNIVERSITY OF MANITOBA — The Department of Internal Medicine, University of Manitoba, invites applications for one academic neurologist with a special interest/expertise in clinical neurophysiology and epilepsy to take a leadership position in the hospital clinical neurophysiology laboratory and in the diagnosis and management of epilepsy. This will be a geographical full-time, contingent position located at the Health Sciences Centre. The responsibilities would include administration of the Clinical Neurophysiology EEG/EP Laboratory, interpretation of procedures, commitment in patient care, teaching (undergraduate and postgraduate) and research. The candidate must have senior specialty qualifications in Neurology in the country of current practice and be eligible for registration with the College of Physicians and Surgeons of Manitoba. Certification in Neurology by the Royal College of Physicians and Surgeons of Canada is preferred. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal peoples, and persons with disabilities. The advertisement is directed to Canadian citizens and permanent residents. Salary will be commensurate with rank and qualifications. Applications should be accompanied by a curriculum vitae, a list of publications, and indication of special interests or research activities, if present, and the names of three references to: Dr. L.E. Hrodlie, M.E. Sellers Professor and Head, Department of Internal Medicine, Room GC430, Health Sciences Centre, 820 Sherbrook Street, Winnipeg, Manitoba, R3A 1R9. Closing date for receipt of applications is April 30, 1998.

KINESIOLOGY

UNIVERSITY OF WESTERN ONTARIO — Applications or nominations are invited for the position of Director, School of Kinesiology, Faculty of Health Sciences. Commitment to quality undergraduate and graduate teaching, a strong research record and administrative experience preferred. The selected candidate will hold the rank of Professor with tenure and is expected to show leadership in teaching, research and administration and creativity in adding new dimensions to the activities of the School. Established in 1948, the School of Kinesiology is one of the most distinguished Schools in its field in North America, with a current registration of 1,194 undergraduate and 58 graduate students. At the undergraduate level, the School offers both 3-year General and 4-year Honors Bachelor of Arts degrees, and a 4-year Honors Bachelor of Science. Graduate-level study is offered at both the Masters and Doctorate levels, leading to the designation of Master of Arts, Master of Science and Doctor of Philosophy. The School is home to a number of specialized research and training centres, including: the Centre For Activity And Ageing; the International Centre For Olympic Studies; Fowler/Kennedy Sport Medicine Clinic; the Human Motor Performance Laboratory; the Exercise and Pregnancy Laboratory; and a Canadian National Development Centre for men's wrestling and Canadian National Centre for women's rowing. The School of Kinesiology is the administrative homes for Intercollegiate Athletics and Campus Recreation. The effective date of the appointment is July 1, 1998 and is normally for a three to five-year term, renewable. Nominations and applications should be sent to: Dr. A.N. Belcastro, Dean, Faculty of Health Sciences, Health Sciences Addition, Room H124, The University of Western Ontario, London, Ontario, Canada N6A 5C1 by March 13, 1998. Positions are subject to budget approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents of Canada. The University of Western Ontario is committed to employment equity, welcomes diversity in the workplace, and encourages applications from all qualified individuals including women, visible minorities, aboriginal persons and persons with disabilities.

LANDSCAPE AND INTEGRATED RESOURCE MANAGEMENT

UNIVERSITY OF ALBERTA — The Department of Renewable Resources, Faculty of Agriculture, Forestry and Home Economics, University of Alberta seeks to fill an Assistant Professor, tenure-track, teaching/research position in the area of landscape and integrated resource management. Applicants should have or be working towards a PhD in an area of natural resource management and have at least one degree in forestry. Preference will be given to someone with strong skills in timber supply modeling and GIS applications. The Faculty emphasizes excellence in teaching; evidence of novel approaches and interest in alternative (non-traditional) teaching methods is desirable. Teaching responsibilities may include courses in undergraduate and graduate forest management and advanced landscape level management for students in forestry and environmental and conservation sciences. The successful applicant is expected to develop an externally funded research program. Leadership is expected from the applicant for the development of collaborative research, teaching and technology transfer activities both within the University and with partners in industry and government in land and resource management. Position available September 1, 1998. The Assistant Professor salary range is $39,232 to $55,526. The competition will remain open until a suitable candidate is found. The Selection Committee will begin selection on May 15, 1998. A letter of application, outlining research, teaching, and technology transfer interests, a curriculum vitae, a teaching dossier and names of three referees should be sent to the Chair, Department of Renewable Resources, University of Alberta, Edmonton, Alberta T6G 2H1. Additional information about the Renewable Resources Department, the Forestry program and the Environmental and Conservation Sciences program is available from the Department web page at http://www.rr.ualberta.ca. The University of Alberta is committed to the principle of equity in employment. As an employer, we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

LAW

CARLETON UNIVERSITY — Department of Law. Subject to budgetary approval, Department of Law, Faculty of Public Affairs and Management, is able to invite applications for a preliminary appointment at the rank of Assistant Professor, commencing July 1, 1998. Candidates should hold a postgraduate degree in law/legal studies or a related discipline, preferably at the doctoral level. The Department of Law invites applications from qualified persons with research and teaching interests in all areas of legal studies. The Department seeks to enhance its academic program in one or more of the following areas: international legal relations (including human rights), criminal justice, law and economic relations, technology and law, and family law. Carleton University's Department of Law offers a B.A. in Law and an M.A. in Legal Studies. The unit is committed to the study of law in context, and a demonstrable scholarly interest in interdisciplinary research and policy issues is a distinct advantage. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Carleton University is committed to equality of employment for women, aboriginal peoples, visible minorities and persons with disabilities. Persons from these groups are encouraged to apply. Applicants are requested to forward a letter of application, curriculum vitae and the names of three referees by March 15, 1998 to: Professor T. Brettel Dawson, Chair, Department of Law, Carleton University, 1125 Colonel By Drive, Ottawa, Canada K1S 5B6

LAW & SOCIETY

YORK UNIVERSITY — Division of Social Science, Law and Society. York University, Faculty of Arts, Division of Social Science invites applications for a one year contractually limited appointment at the assistant professor level commencing July 1, 1998. The Division houses an Honours B.A. program in Law and Society that is affiliated with the Departments of Anthropology, Economics, History, Philosophy, Political Science, Psychology and sociology. The successful applicant will be required to teach a course in Social Justice and Law in addition to other courses at the undergraduate level that link law and social science disciplines with reference to public policy and social theory. Candidates must have a PhD degree or equivalent degree and should have demonstrated a capacity for research and publication. A law degree is useful but not required if research and work experience have dealt with law-related aspects of the social sciences or with the relation of law to the social sciences. Interdisciplinary teaching experience is preferred. Applications with curriculum vitae and names of three referees should be sent by March 31, 1998 to: John Hutcheson, Chair, Division of Social Science, 5756 Ross Building, York University, 4700 Keele Street, Toronto, Ontario M3J 1P3. Candidates are asked to have three referees send letters of reference directly to the Chair. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. York University is implementing a policy of employment equity, including affirmative

St Joseph's College
Director — Ethics Centre

"TEACH ME WHATSOEVER THINGS ARE TRUE"

The Board of Governors of St. Joseph's College, University of Alberta, Edmonton, is seeking candidates for the position of Director, St. Joseph's College Ethics Centre. The Centre is a community service that is well known to Catholic health care facilities as well as the wider Alberta health care community. The Centre offers a strong contribution to health care excellence in Alberta through addressing health care ethics issues that confront individual patients, families, health care providers and researchers. These issues are addressed through analysis and presentation of current interdisciplinary ethical dialogue in light of the Catholic moral heritage.

The Director will hold an initial appointment for a period of five years, will work with an advisory board, and will report to the President of St. Joseph's College. The successful candidate will provide leadership in the development and delivery of services which include clinical consultation, continuing ethics education, policy analysis and research. The Director will also serve as clinical ethicist for Catholic health care institutions in Alberta, including CARITAS Health Group in the city of Edmonton. The candidate will network with individual groups and organizations focused on particular ethical issues.

The successful candidate will have at least a graduate degree in moral theology or health care ethics in the Catholic tradition, be an effective communicator and a competent adult educator, and have experience in clinical consultation in the health care sector.

Qualified candidates send resumes to: **Professor Shannon O'Bryne , Chairperson, St. Joseph's College Ethics Centre Search Committee, Faculty of Law, 413 Law Centre, University of Alberta, Edmonton, Alberta, Canada T6G 2H5.**

This competition will remain open until a suitable candidate has been selected. For more information please consult the Centre's website at (www.connect.ab.ca/~ethics) and/or Reverend Timothy C. Scott, C.S.B., at (403) 492-7681.

In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada.

RECREATION AND TOURISM MANAGEMENT INSTRUCTOR

Malaspina University-College is a degree-granting institution, located on Vancouver Island, with a central campus in Nanaimo and regional campuses in Duncan, Parksville, and Powell River. Malaspina offers a comprehensive range of certificate and diploma programs, as well as selected baccalaureate degrees. Teaching excellence is stressed in all programs, and individuals with demonstrated ability in undergraduate teaching and ongoing scholarly achievement in their field are invited to apply for this position.

A full-time, permanent position from August 1, 1998, to instruct courses in the 4-year Recreation and Tourism Management Degree program as required. The focus of the degree is on Entrepreneurship and Management; therefore the instructor should possess the ability to teach courses in management skills as applied to Recreation and Tourism settings. The ability to contribute to other aspects of the curriculum is also necessary.

Qualifications Required: Ph.D. (preferred) or related graduate degree (e.g.: Leisure, Recreation, Tourism, Business); min. 3 years' recent post-secondary teaching experience; recent relevant applied professional experience; and an ability to work in a small, team-oriented department in an institution that is primarily focused on students and teaching.

Candidates must supply curriculum vitae or resume; the names of three (3) referees, one of whom supervised the candidate (in a recent related function); and a statement of the candidate's educational philosophy, including research and teaching interests. The successful candidate should possess the following: demonstrated applied research potential; a belief in and commitment to alternative, non-traditional forms of delivery utilizing various educational technologies; an international, multicultural perspective on tourism and recreation; and experience in cooperative education and internships.

Forward applications for **Competition 98-4D03** before **1 pm, Friday, April 3, 1998** to the **Director of Human Resources, 900 Fifth Street, Nanaimo, BC V9R 5S5, fax (250) 755-8702, e-mail apply@mala.bc.ca** Visit our website at www.mala.bc.ca *We thank all applicants for their interest in Malaspina University-College; however, only candidates selected for interview will be contacted.*

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Malaspina University-College

Nanaimo Campus
900 Fifth Street
Nanaimo, BC V9R 5S5

Assistant Professor (5 year term)
DALHOUSIE UNIVERSITY & THE NOVA SCOTIA DEPT. OF HEALTH

NOVA SCOTIA

The Department of Family Medicine, Faculty of Medicine, Dalhousie University is seeking to fill a full-time academic position during the summer of 1998. The successful applicant will hold a PhD in health services research, evaluation research, epidemiology, or related discipline with a proven track record in designing and conducting large, complex, multi-stakeholder health evaluations in Canada, preferably in the primary care area.

As a member of a dynamic multi-disciplinary and multi-sectoral team, the successful applicant will lead the evaluation of the primary care models implemented as part of Nova Scotia's primary care reform initiative and will have strong potential for obtaining external funding.

The position builds on demonstrated collaboration across sectors, including government and academia.

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Dalhousie University is an Employment Equity/Affirmative Action Employer. The university encourages applicants from qualified women, Aboriginal Peoples, racially visible persons and persons with a disability

Inquiries or letters of application with a curriculum vitae and the names of three current references should be sent by ***March 31, 1998*** to:

Dr. Richard MacLachlan
Professor & Head
Department of Family Medicine
8th Floor, Abbie J. Lane Building, 5909 Jubilee Road
Halifax, NS B3H 2E2

Telephone: (902) 473-4736
Fax: (902) 473-4760.

Review of applications will commence on March 31, 1998 and continue until the position is filled.

CLASSIFIEDS

action for women faculty All appointments are subject to budgetary aposoval. Applications and letters of reference may be sent by fax to (416) 736-5574

MATHEMATICS

SIR WILFRED GRENFELL COLLEGE, a campus of Memorial University of Newfoundland, Mathematics. Sir Wilfred Grenfell College invites applications for a probationary position beginning September 1, 1998, subject to budgetary approval. Responsibilities will include teaching first- and second-year mathematics. PhD or near completion preferred. Salary and rank are dependent upon qualifications and experience in accordance with the Collective Agreement. Deadline for receipt of applications is 15 March 1998. Sir Wilfred Grenfell College is located in the city of Corner Brook and is a small liberal Arts and Science institution (aposoximately 1200 students). Emphasis is on teaching excellence in multi- and interdisciplinary programs leading to four year degrees in Arts (English, Environmental Studies, Historical Studies, Psychology), Fine Arts (Theatre, Visual Arts), Science (Environmental Science) and Nursing. Two years of the University of New Brunswick Forestry programme are also offered at the College. Curriculum vitae, teaching dossier and the names/addresses of three referees should be submitted to: Dr. Tom Daniels, Acting Vice-Principal, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, Newfoundland, A2H 6P9; Fax: (709) 637-6390; Phone: (709) 637-6231. Visit the SWGC website: www.swgc.mun.ca Memorial University is committed to employment equity in accordance with Canadian Immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada.

MEDICAL BIOPHYSICS

UNIVERSITY OF WESTERN ONTARIO — Faculty of Health Sciences and the Department of Medical Biophysics: Muscle Energetics. Applications are invited for a tenure-track position at the rank of Assistant Professor for candidates with a research and teaching focus in muscle energetics. This is a joint appointment between the Faculty of Health Sciences and the Department of Medical Biophysics in the Faculty of Medicine & Dentistry. Applicants must have a PhD (or equivalent) and appropriate postdoctoral experience. The successful candidate would be expected to have a strong commitment to teaching. Teaching responsibilities would be interdisciplinary at both the undergraduate and graduate level. The successful candidate will be expected to establish an independent, externally funded research program. Training in methodologies related to the study of muscle energetics such as magnetic resonance spectroscopy techniques is an asset. Collaborations with the muscle magnetic resonance spectroscopy research group located at the Lawson Research Institute, the Centre for Activities and Ageing, the Centre for Human Nutrition and the Advanced Imaging Research Group are possible. Interested candidates should send their curriculum vitae and the names of three references to: Dr. Angelo H. Belcastro, Dean, Faculty of Health Science, C/O Muscle Energetics Position, Room H124, HSA Building, The University of Western Ontario, London, Ontario, N6A 5C1. The closing date for applications is March 31, 1998. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents of Canada. The University of Western Ontario is committed to employment equity, welcomes diversity in the workplace, and encourages applications from all qualified individuals including women, members of visible minorities, aboriginal persons and persons with disabilities. Positions are subject to budget aposoval.

MEDICINE

UNIVERSITY OF MANITOBA — The Department of Physiology, Faculty of Medicine, University of Manitoba invites applications for a full-time tenure track position at the level of Associate Professor. Applicants should be independent investigators with excellent research and training accomplishments and should have demonstrated ability to obtain extramural research funding. Candidates must have background in Cardiovascular Molecular Biology and experience in research incorporating vascular, molecular and cell biology of restenosis and heart failure. The successful candidate will be a member of a collaborative Cardiovascular Research Group in the department and will direct independent research projects and teach both graduate and undergraduate students. A PhD degree is required. Salary will be commensurate with experience and qualifications and is subject to final budget aposoval; however, the current salary range for Associate Professors at the University of Manitoba is $52,718 to $80,638 per annum. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal peoples, and persons with disabilities. This advertisement is directed to Canadian citizens and permanent residents. Interested candidates should submit a cover letter, statement of research goals, resume, and names, addresses and telephone numbers of three referees by March 31, 1998 to: Dr. Larry M. Jordan, Head, Department of Physiology, Faculty of Medicine, University of Manitoba, Winnipeg, Manitoba, R3E 2J7.

MEDICINE & ORAL HEALTH SCIENCES

UNIVERSITY OF ALBERTA — The Faculty of Medicine and Oral Health Sciences at the University of Alberta proposes to develop a new research group in vascular biology led by Dr Stephen Archer. The group will be focused on the electrophysiology of oxygen sensitive ion channels and the subcellular mechanisms of nitric oxide in the pulmonary vasculature. The group has an opening at the Assistant Professor level for a Cardiologist Clinician-Scientist eligible for medical licensure in Alberta. The successful candidate will be expected to perform clinical cardiology duties and have the ability to perform diagnostic cardiac catheterization. The appointee will have his/her primary academic appointment in the Department of Medicine and will be expected to contribute to the teaching activities of the Department. Substantial establishment funds are available through competitive application to the Alberta Heritage Foundation for Medical Research and the Medical Research Council of Canada. Applicants will be expected to obtain their own salary support through the Scholarship programs of the AHFMR and MRC. Minimum qualifications are a MD, at least two years of postdoctoral training and evidence of a successful research training. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. If suitable Canadian citizens and permanent residents cannot be found, other individuals will be considered. Applicants should submit a curriculum vitae with a description of their independent research plans and the names of three referees who can be contacted to: Dr. Paul Armstrong, Vascular Biology Search, Department of Medicine, Faculty of Medicine and Oral Health Sciences, University of Alberta, Edmonton, Alberta, T6G 2R7 Canada. The deadline for applications is April 1, 1998. The University of Alberta is committed to the principle of equity in employment. As an employer, we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

MICROBIOLOGY & IMMUNOLOGY

UNIVERSITY OF ALBERTA — The Department of Medical Microbiology and Immunology, University of Alberta, invites applications for a faculty position in Virology, at the Assistant ($39,940 - $55,882 pa) or Associate Professor ($49,052 - $70,124) level. The position is an entry into the regular academic progression of the University. We offer an outstanding research environment and graduate training program in virology, bacteriology, and immunology (see http://www.ualberta.ca/~mmid/) Applicants should have a proven record of research achievement, and be eligible for funding by the Alberta Heritage Foundation for Medical Research. The successful candidate will be expected to develop a dynamic research program and contribute to undergraduate and graduate teaching in virology. An attractive start-up package, including three years of initial salary support, will be provided. Individuals with a PhD or MD and appropriate post-doctoral experience should send a curriculum vitae and brief description of research plans, and arrange to have three to five letters of reference sent on their behalf to: Virology Search Committee, c/o Dr. James R. Smiley, Chair, Medical Microbiology & Immunology, 1-41 Medical Sciences Bldg., University of Alberta, Edmonton, Alberta, Canada, T6G 2H7. The deadline for receipt of applications is April 30, 1998. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. If suitable Canadian citizens and permanent residents cannot be found, other individuals will be considered. The University of Alberta is committed to the principle of equity in employment. As an employer, we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

UNIVERSITY OF ALBERTA — The Department of Medical Microbiology and Immunology, University of Alberta, invites applications for a faculty position in Structural Biology, preferably at the Assistant Professor level ($39,940 - $55,882 pa). The position is an entry into the regular academic progression of the University. The University of Alberta is a major center for structural biology and protein crystallography in Canada, and we offer an outstanding research environment and graduate training program in virology, bacteriology, and immunology (see http://www.ualberta.ca/~mmid/) Applicants should have a proven record of research achievement, and be eligible for funding by the Alberta Heritage Foundation for Medical Research. The successful candidate will be expected to develop a dynamic research program on the structure and function of proteins involved in infection, microbial pathogenesis, or immunity, and contribute to undergraduate and graduate teaching. An attractive start-up package, including three years of initial salary support, will be provided. Individuals with PhD or MD and appropriate post-doctoral experience should send a curriculum vitae and brief description of research plans, and arrange to have three to five letters of reference sent on their behalf to: Protein Crystallography Search Committee, c/o Dr. James R. Smiley, Chair, Medical Microbiology & Immunology, 1-41 Medical Sciences Bldg., University of Alberta, Edmonton, Alberta, Canada, T6G 2H7. The deadline for receipt of applications is April 30, 1998. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. If suitable Canadian citizens and permanent residents cannot be found, other individuals will be considered. The University of Alberta is committed to the principle of equity in employment. As an employer, we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

MODERN LANGUAGE & LITERATURE

TRENT UNIVERSITY — Department of Modern Language and Literatures, Section of French Studies, invites applications for a ten month limited term appointment at the rank of Assistant Professor or Lecturer, commencing July 15, 1998, pending budgetary approval. Duties will include the teaching of Quebec Literature, Quebec Civilization and French Literature at the undergraduate level. Requirements include a Ph.D. in Quebec Literature, relevant teaching experience, publications, native or near-native fluency in French. Trent University is an employment equity employer, and especially invites applications from qualified women, aboriginal persons, visible minorities and disabled persons. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. Candidates should submit a curriculum vitae, copies of recent publications, and the names of three referees to Professor Jean-Pierre Lapointe, Chair, Department of Modern Languages and Literatures, Trent University, Peterborough Ontario, K9J 7B8. The deadline for receipt of applications is 3 April 1998.

MUSIC

THE UNIVERSITY OF LETHBRIDGE — School of Fine Arts, Division of Music. Position Announcement: Instructor of Voice. The University of Lethbridge School of Fine Arts, Division of Music, is seeking a qualified instructor of voice for an eight month term position beginning September 1, 1998 and extending until April 30, 1999. Subsequent contract positions may be available. Qualifications: Master of Music in Vocal Performance, with university teaching experience or equivalent. Candidates should have a successful performance profile, and be prepared to perform while on campus. Responsibilities: Teaching all levels of undergraduate vocal students. Preparation of students for recitals, possible coaching of vocal chamber music ensembles. Additional skills in choral conducting or other areas would be of benefit. Expected salary offering: $25,500 plus benefits for the eight month term. The position is subject to final approval by the Board. Applications: Send letter of application, curriculum vitae, relevant supporting documentation, a tape of recent performances, and three letters of reference to be submitted directly from the referees. Materials should be directed to: Peter Visentin, Assistant Dean, Division of Music, The University of Lethbridge, 4401 University Dr., Lethbridge, AB T1K 3M4; Telephone (403) 329-2338; fax (403) 329-2783; e-mail: visentin@uleth.ca. Closing Date: April 15, 1998. The University aspires to hire individuals who have a demonstrated potential for excellence in teaching, research, and scholarship. The University is an equal opportunity employer and offers a non-smoking environment. The Division of Music also includes an active Music Conservatory which serves over 300 students annually. Faculty members may teach students through the Conservatory and earn additional income. There is currently a demonstrated need for an instructor of voice at the Conservatory. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents.

NEUROIMAGING

ROTMAN RESEARCH INSTITUTE, BAYCREST CENTRE FOR GERIATRIC CARE (fully affiliated with the University of Toronto). The Rotman Research Institute of Baycrest Centre invites applications for a neuroimaging scientist position. The successful candidate will engage in a research program on the development and application of neuroimaging technologies for use in the study of human cognition and neurological disorders. The candidate must possess a Ph.D., or equivalent, and demonstrated experience in neuroimaging. The Rotman Research Institute is part of a large collaborative neuroimaging community which provides access to modern imaging methods. The Rotman has a fully-equipped event-related potential (ERP) laboratory in-house. Access to positron emission tomography (PET) is through the Clarke Institute of Psychiatry, and structural and functional magnetic resonance imaging (MRI) is available through the Sunnybrook Health Sciences Centre. Some examples of research that a successful candidate would conduct are: development of analytic tools for PET or MRI; development of computational tools to integrate data between different imaging methods; construction of biologically accurate models for dipole source localization in ERP. The candidate would work closely with the neuroscientists at the Rotman and collaborating institutes and will be eligible for cross-appointment at the University of Toronto at the assistant or associate level. Baycrest Centre and the University of Toronto encourage applications from qualified women and men, members of visible minorities, aboriginal peoples and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed firstly to Canadian citizens and permanent residents. Applicants should submit, by May 1, 1998, a covering letter describing current research interests and future research goals, a complete C.V., relevant reprints and the names of three potential references to: Dr. A.R. McIntosh, Rotman Research Institute, Baycrest Centre for Geriatric Care, 3560 Bathurst Street, Toronto, Ontario, Canada, M6A 2E1; Tel: (416) 785-2500 ext. 3522; Fax: (416) 785-2862; Email: mcintosh@psych.utoronto.ca

NURSING

UNIVERSITY OF NEW BRUNSWICK — Department of Nursing, Saint John Campus. Positions in Curative/Restorative Care, Family Nursing and Psychiatric Nursing. Applications are invited for two probationary tenure track faculty positions and two full-time term instructor positions in the Department of Nursing at the University of New Brunswick in Saint John (UNBSJ). An employment date of 1 July 1998 is anticipated for all positions subject to budgetary approval. The tenure track positions are available in curative/restorative care and family nursing. Applicants for the tenure track appointments should have recent practice and university teaching experience. An established program of research in the field of either acute care nursing or family nursing is desirable. Applicants for the instructor positions should have practice expertise in acute care nursing or psychiatric nursing and clinical teaching experience in the respective specialty area. The Department offers a program leading to a baccalaureate Nursing degree and collaborates with the Faculty of Nursing at UNB Fredericton to offer the MN program. Integration of the BN and BNRN streams of the program is underway. The successful applicants for the tenure track positions will have primary teaching and practice responsibilities in the undergraduate program; opportunities to work with graduate students are also available. The primary responsibility of the instructor positions is practice teaching with undergraduate students. UNBSJ is located adjacent to a large teaching hospital. Strong affiliations with colleagues in chs and other practice settings in the region, plus developed links in the international arena provide opportunities for collaborative research projects, and/or joint appointments. The minimum requirement for all positions is a Masters degree in nursing, with doctoral preparation in nursing or a related discipline (either completed or in progress) preferred for the tenure track appointments. Demonstrated commitment to team and interdisciplinary collaboration, a primary health care philosophy, and innovative educational approaches are assets for all positions. Candidates must be eligible for registration with the Nurses Association of New Brunswick. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

KEEWATIN COMMUNITY COLLEGE

Vice-President (Academic)

Competition No K008

Keewatin Community College, The Pas Campus is seeking a Vice President (Academic) Reporting directly to the President and acting as second in charge of the College, the Vice President will be responsible for providing leadership to all academic divisions within the College except technology and trades areas Issues of academic quality and relevance, including curriculum development, will be of paramount consideration The expansion of life-long learning opportunities to all people in northern Manitoba will be an added challenge Other responsibilities will include liaison with other colleges and related universities, provision of expanded student access and support for all students on campus and in outlying communities The Vice President will also be responsible for management of the budget for all academic programs

The successful candidate will have a PhD in an Education or Arts or Science field, strong academic experience in a college or university environment, and progressively more senior experience in post-secondary education management. A good knowledge of aboriginal culture and history is required, as is familiarity with the principles of adult and cross-cultural education. Excellent communication skills, both oral and written, as well as computer literacy (both Macintosh and IBM environment) are also required Demonstrated leadership (internal and external) and problem-solving skills are essential Affirmative action is a factor in selection. Applicants are requested to indicate in their covering letter or resume if they are from any of the following groups: women, aboriginal people, visible minorities and persons with disabilities Preference will be given to qualified Keewatin Community College staff

Salary will be commensurate with qualifications and experience

Closing date: **March 13, 1998**

Apply in writing to:

Keewatin Community College
Attention: Human Resource Division
Box 3000
The Pas MB R9A 1M7

Fax Number: (204) 623-4414

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CAUT **BULLETIN**

COMPUTER SCIENCE
Department of Mathematics & Computer Science

The Department of Mathematics and Computer Science invites applications for a tenure-track position in Computer Science to begin July 1, 1998, subject to budgetary approval.

Applicants must have a Ph.D. in Computer Science and a proven research record or strong evidence of research potential. The candidate must be able to teach courses in operating systems and computer networks at the undergraduate level.

While teaching duties for this position will be in English, in accordance with the University's Policy on Bilingualism, Laurentian has a requirement of passive bilingualism (French/English) as a condition of tenure. The University offers to its employees free second language courses. Laurentian is committed to equity in employment and encourages applications from all qualified applicants, including women, aboriginal peoples, members of visible minorities and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed first to Canadian citizens and permanent residents. Candidates should forward a curriculum vitae and have three letters of reference sent to:

The Chair
Department of Mathematics and Computer Science
Laurentian University
Sudbury, Ontario
Canada P3E 2C6

quad or by electronic mail to barry@bethel.cs.laurentian.ca
Our departmental web address is http://www.laurentian.ca/www/math.

Laurentian University

Forget snail mail... Send your ads via e-mail!

mazz@caut.ca

Memorial University of Newfoundland

FACULTY POSITIONS
School of Social Work

The MUN School of Socrel Work invites applicatione for two tenure track positions and e one year contractual position. Applicants must be eligible for registration in the Newfoundland and Labrador Association of Social Workers. These positions will involve distance education and the decentralized delivery of courses.

The tenure track positions are at the assistant/associate professor level. Applicants should have on MSW and a doctoral degree in social work or a related discipline and are expected to have at least five years of Post-MSW socrol work practice experience; experience in teeching and a demonstreted potentiel for scholarship. Commencement date for appointment is negotiable, but will not be later then September 1, 1998. Applications will be reviewed upon receipt from March 16, 1998 and this competition will remain open until these positions are filled.

The contrect position is a one year appointment et the assistant professor level. Applicants should heve practice and teaching experience relevent to a general practice BSW. An MSW is required end e doctorel degree in Social Work or e releted field is preferred. Employment will commence September 1, 1998 Applications should be submitted by **March 18, 1998.**

The School is eccredited by the Canadian Association of Schools of Social Work end offers two certificates (one in Addictions Counselling and the other e Social Work diplome with the Labredor Inuit Associetion), two BSW programs, an MSW program offered on both a centralized end decentralized basis, and an innovative PhD program. The School offers e range of research opportunities with its successful record of research funding.

Applicatrons should include teaching evaluations and provide evidence of positive and productive collegial relationships. Three current letters of reference should be included with the application. Applications should be submitted to:

Professor Jane Dempster, Acting Director
School of Social Work
Memorial Universrty of Newfoundland
St. John's, Newfoundland A1C 5S7
Canada

Telephone: 709-737-8044; Fax: 709-737-2408
E-mail: jdempste@morgsn.ucs.mun.ca

In accordance with the Canadian immigration requirements, preference will be given to Cansdran citizens end Landed Immigrents. Memorial University is committed to the principles of employment equity and welcomes applications from ell qualified candidetes.

ANNONCES CLASSÉES

Applicants should forward a curriculum vitae and the names of three referees to be received by 17 April 1998 to Dr. C.K. Tompkins, Dean of Science, Applied Science & Engineering, University of New Brunswick, P.O. Box 5050, Saint John, N.B., E2L 4L5, fax 506-648-5650, email ctomp@unbsj.ca. The University of New Brunswick is committed to the principle of employment equity.

UNIVERSITY OF WESTERN ONTARIO — Applications or nominations are invited for the position of Director, School of Nursing, Faculty of Health Sciences. Commitment to quality undergraduate and graduate teaching, a strong research record and administrative experience preferred. The selected candidate will hold the rank of Professor with Tenure and is expected to show leadership in teaching, research and administration and creativity in adding new dimensions to the activities of the School. Founded in 1920, the UWO School of Nursing is one of the olders Schools in its field in Canada, offering both undergraduate and graduate-level study. There are currently 347 undergraduate and 45 graduate students registered in the School. At the undergraduate level, the School offers a 4-year Bachelor of Science in Nursing (BScN) and a two-year BScN program for registered nurses. Western's BScN graduates have ranked first in Ontario on the Registered Nurses' examinations in 7 of the past 10 years. The School is part of a 10-university consortium involved in the delivery of an undergraduate level Primary Nurse Practitioner Certificate Program. Graduate-level study, leading to the designation of Master of Science in Nursing, was first introduced in 1959. With a focus on Nursing Education and Administration, the MScN program is the oldest in Canada. The School also offers a post-Masters Advanced Nursing Practice Certificate Program, designed to provide registered nurses with the knowledge and decision making skills to practice in advanced practice roles in acute care settings. Established in 1993, the Nursing Research Unit (NRU) is a reflection of the research-intensive nature of the School. The effective date of the appointment is July 1, 1998 and is normally for a three to five-year term, renewable. Nominations and applications should be sent to: Dr. A.N. Belcastro, Dean, Faculty of Health Sciences, Health Sciences Addition, Room H124, The University of Western Ontario, London, Ontario, Canada N6A 5C1 by March 13, 1998. Positions are subject to budget approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents of Canada. The University of Western Ontario is committed to employment equity, welcomes diversity in the workplace, and encourages applications from all qualified individuals including women, visible minorities, aboriginal persons and persons with disabilities

NUTRITIONAL SCIENCES

UNIVERSITY OF TORONTO, Department of Nutritional Sciences. Applications are invited for a tenure-stream appointment at the Associate or Full Professor level in the Department of Nutritional Sciences, Faculty of Medicine, University of Toronto. The appointment will begin in July of 1998. Applicants should hold either a PhD or an M.D. (or equivalent), or preferably both, and have a strong background in nutritional biochemistry or physiology, preferably with an emphasis on carbohydrate and lipid metabolism. Applicants should have a proven ability to mount an independent research program and obtain peer reviewed funding for studies involving human subjects. The successful candidate should have broad experience and a proven track record in graduate and undergraduate teaching. Salary and rank will be commensurate with qualifications and experience. Applicants should send their curriculum vitae, with the names of three referees to Dr. Michael C. Archer, Chair, Department of Nutritional Sciences, Faculty of Medicine, University of Toronto, FitzGerald Building, 150 College Street, Toronto, Ontario, Canada M5S 3E2. Application deadline is April 15, 1998. In accordance with its Employment Equity Policy, the University of Toronto encourages applications from qualified women and men, members of visible minorities, aboriginal peoples and persons with disabilities. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

OCCUPATIONAL HYGIENE

UNIVERSITY OF BRITISH COLUMBIA — The Occupational Hygiene Program at the University of British Columbia invites applications for a tenure-track faculty position at the rank of Assistant Professor (for more information about the Program, see our web site at www.interchg.ubc.ca/orchyg). The successful applicant will join an existing team with expertise in exposure assessment, exposure modeling, acoustics, air pollution, occupational epidemiology, toxicology, and respiratory health in an interdisciplinary Occupational Hygiene masters program. The appointment will be mainly in the Faculty of Graduate Studies, with an adjunct appointment in one of three other faculties (Applied Science, Medicine, or Science). The new faculty member will be expected to develop an active research program in an area directly related to occupational hygiene, and will have major teaching responsibilities in the Program. Applicants should have demonstrated expertise and research capability in an area such as analytic methods, sampling, determinants of exposure, exposure control, biomarkers of exposure, toxicology, or any other occupational or environmental exposure assessment field. The successful candidate will be aware of current occupational hygiene issues and have an interest in interdisciplinary approaches. A doctoral degree is required, and industrial experience and professional registration (ROH, CIH) would be assets. The applicant must have demonstrated the ability or potential to be an effective teacher of graduate students. Letters of application, accompanied by a curriculum vitae, statement of teaching and research interest, and the names and addresses of three referees should be sent to Dr. Kay Teschke, Director, Occupational Hygiene Program, 3rd Floor, Library Processing Centre, 2206 East Mall, Vancouver, BC, Canada V6T 1Z3 (or by fax to 604 822-9588), before March 15, 1998. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada. The University of British Columbia hires on the basis of merit and is committed to employment equity. We encourage all qualified persons to apply.

OCEANOGRAPHY

DALHOUSIE UNIVERSITY — Physical Oceanography, Research Associate. As part of the interdisciplinary Canadian GLOBEC program, a team of investigators will measure the turbulent mixing on the Nova Scotia Shelf. A research Associate is required to play a major role in the fieldwork and analysis, and to work directly with the other team members relating the observations to the circulation, the feeding measurements, and the modeling results. A recent Ph.D. or M.Sc. in physical oceanography or quantitative biological oceanography is required. Experience in seagoing oceanographic field operations, electronic instrumentation, and quantitative data analysis is essential. Demonstrated ability to work with tools such as Matlab, Windows, Unix, DOS, and scientific programming languages is desirable. Familiarity with turbulence theory and measurement/interpretation of turbulence observations is highly desirable. The appointment is initially for one year, beginning May 1998 with extension to two years subject to available funds and satisfactory performance. Salary will be commensurate with qualifications and experience. Send applications, including vitae, a copy of the two most relevant papers, and the names, emails, phone numbers, and addresses of three referees to: Dr. Barry Ruddick, Dept. of Oceanography, Dalhousie University, Halifax, Nova Scotia, B3H 4J1 Canada; email: barry.ruddick@dal.ca; Fax: (902) 494-2885. Applications will be reviewed beginning Feb 23, 1998. Deadline for receipt of applications is March 23, 1998. Dalhousie University is an Employment Equity/Affirmative Action Employer. The University encourages applications from qualified women, aboriginal peoples, visible minorities and persons with disabilities. In accordance with Canadian immigration requirements this advertisement is directed in the first instance to Canadian citizens and permanent residents.

OPHTHALMOLOGY

MCGILL UNIVERSITY — The Department of Ophthalmology, McGill University, is currently seeking applicants for a position as Assistant/Associate Professor in comprehensive ophthalmology and ocular immunology. Fellowship training in cornea and anterior segment surgery are a necessity; training in ocular immunology is essential to this position. Applicants must be strongly committed to teaching and research, with a high interest in academics. Additionally, familiarity with and/or a proven track record in obtaining funding from granting agencies (MRC, NSERC, etc.) are an asset. Applicants should possess excellent clinical, interpersonal and organizational skills and must be fluently bilingual (English and French). All inquiries and applications should be forwarded to Miguel Burnier, Jr., MD, PhD, Chairman, Department of Ophthalmology, McGill University, 687 Pine Avenue West, Room H3-53, Montreal, Quebec, Canada, H3A 1A1. McGill University is committed to equity in employment.

PHARMACY

DALHOUSIE UNIVERSITY — College of Pharmacy, Faculty of Health Professions. Three Assistant Professor Positions. The University's early retirement incentive program has resulted in a number of opportunities at the College of Pharmacy. Consequently, applications are invited for a probationary tenure-track position in Pharmaceutics and/or Biopharmaceutics, Medicinal and/or Natural Product Chemistry, and Pharmacy Administration. For all positions, a doctorate is required, and teaching and post-doctoral research experience are desirable, as is a degree in pharmacy. For the Medicinal and/or Natural Product Chemistry position, some knowledge of natural products is required. In September 1997, the College implemented a clinically oriented, Problem-Based Learning Curriculum. The successful applicants will be expected to provide some lectures and to serve as tutors and "expert resource persons" for relevant topics. The successful applicants will also be required to actively participate in the development of problems/cases which integrate the basic sciences and pharmaceutical sciences with clinical practice and pharmaceutical care. Demonstrated creativity and innovation are definite assets. There are excellent opportunities to participate in pharmaceutical, biomedical and health research, including pharmacoeconomics and pharmacoepidemiology, within the University, affiliated teaching hospitals, and research institutes in the metropolitan area. The successful applicants will be expected to contribute to the scholarly activities of the College relative to its mission. The successful applicant will also participate in College, Faculty and University committees and contribute to Continuing Pharmacy Education programs in the College and other professional service activities. Salary will be commensurate with qualifications and experience. Applications should include a curriculum vitae, a short description of research interests and the names and addresses of three references. Completed applications should be submitted by March 31, 1998, to: Director, College of Pharmacy, Dalhousie University, 5968 College Street, Halifax, Nova Scotia, Canada B3H 3J5. The city of Halifax is the provincial capital of Nova Scotia, Canada's "Ocean Playground." The Halifax Regional Municipality has a population of over a quarter of a million. It offers fine beaches, great sailing, and fabulous seafood and other cuisines and contains many cultural elements. It is within two hours flying time to Toronto, Montreal, and Boston. Direct flights to the United Kingdom and Europe depart from the Halifax International Airport. Dalhousie University is an Employment Equity/Affirmative Action Employer. The University encourages applications from qualified women, aboriginal peoples, visible minorities and persons with disabilities. These positions are subject to budgetary approval and, in accordance with Canadian immigration requirement, this advertisement is directed to Canadian citizens and permanent residents of Canada

PHILOSOPHY

UNIVERSITY OF KING'S COLLEGE — See advertisement under "Humanities."

PHYSICAL EDUCATION

MCGILL UNIVERSITY — Department of Physical Education, Faculty of Education; Pedagogy and Curriculum Design in Physical Education. Applicants are invited for a tenure track position, Assistant Professor, in the Department of Physical Education at McGill University, starting September 1, 1998 (subject to budgetary approval). The Department of Physical Education offers undergraduate programs leading to a B.Ed. (with teacher certification) and a B.Ed. in Physical Activity and Health Sciences, and graduate programs leading to specialization in biomechanics, exercise physiology, pedagogy, adapted physical activity and psychology of sport and motor behaviour. The successful candidate will have an earned doctorate and will contribute to pedagogy and curriculum design in physical education. The position involves teaching undergraduate and graduate courses. The candidate will supervise graduate students in the M.A. program and undergraduate students in teaching practica, as well as conduct research in pedagogy and curriculum design. Teaching experience is essential. The ability to understand and speak French would be an asset as well as the ability to teach in other areas required by the Department. Base annual assistant professor salary is $43,000 (CDN). In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. McGill University is committed to equity in employment. The applicant's curriculum vitae and three reference letters should be received by April 1, 1998. Direct dossier and/or questions to Dr. G. Reid, Chair, Department of Physical Education, McGill University, 475 Pine Avenue West, Montreal, Quebec, H2W 1S4, Telephone: (514) 398-4148 ext. 0477; Fax: (514) 398-4186; E-Mail: Reid@education.mcgill.ca.

TRINITY WESTERN UNIVERSITY — Tenure-track position available in Physical Education at the Assistant Professor rank beginning August, 1998. Doctorate required. Preference will be given to candidates qualified to teach in the areas of adapted physical activity, socio-cultural aspects of sport/leisure, research methods, growth and development, health and fitness, recreation theory as well as a variety of practical activity courses. Trinity Western University is a Christian liberal arts university, affiliated with the Evangelical Free Church of Canada. Candidates must be able to support the University's Statement of Faith and Community Standards. CV's and letters of reference should be addressed to Dr. Bob Burkinshaw, Dean, Faculty of Social Sciences and Education, Trinity Western University, 7600 Glover Road, Langley, B.C. V2Y 1Y1; Phone 604-888-7511; Fax 604-513-2010; email burkinsh@twu.ca. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens or permanent residents.

PHYSICS

ACADIA UNIVERSITY — The Department of Physics at Acadia University invites applications for a two-year replacement position (Position #210038) at the rank of Assistant Professor up to Grid step 4, effective 1 July 1998. A PhD in Physics is required and the primary responsibility will be undergraduate teaching. The Department of Physics is a leader in studio based learning which takes place in a technology enriched teaching environment under the University's Acadia Advantage initiative. The successful candidate will be expected to participate in this program. (For more information about the Acadia Advantage initiative, see our web site at http://acadiau.ca). Since there is no graduate program in Physics at Acadia, a component of the individual's research would involve the training of undergraduate students. Current research interests are in the areas of solid state Physics with an emphasis on structural characterization of materials using TEM and STM techniques. Applicants should submit a letter of application, a complete curriculum vitae and arrange for three letters of reference to be sent to: Dr. Cyrus MacLatchy, Department of Physics, Acadia University, Wolfville, NS, B0P 1X0. (The names, telephone numbers and addresses of the referees should be included with the application). The deadline date for receipt of applications and letters of reference is April 15, 1998, in accordance with Canadian immigration regulations, this advertisement is directed in the first instance to Canadian citizens and permanent residents. Acadia University is an Equal Opportunity Employer. Acadia University reserves the right not to fill this position or to fill positions at a level different from the advertised level or term.

PLANT SCIENCE

UNIVERSITY OF MANITOBA — The Department of Plant Science, University of Manitoba, invites applications for a tenure-track position as an Assistant Professor in Plant Pathology. Candidates must have PhD in plant pathology and proven competence in conducting field and laboratory research. Preference will be given to candidates with strong communication skills, a strong publication record, proven teaching experience and leadership qualities. The successful candidate will be expected to teach diploma, bachelor's degree and post-graduate level courses in plant pathology and disease management, and to supervise post-graduate students. It is expected that the successful candidate will undertake research in fungal pathology contributing to the departmental canola breeding program and advancing the development of crop management systems for field crops of significance in western Canada. Preference will be given to candidates who have experience with oilseed pathology. The successful candidate is expected to obtain external funding to support research and graduate students, work collaboratively with other faculty members and with scientists at other institutions, and interact with agricultural producers, extension specialists and agribusiness. The salary range for assistant professor is $40,868 to $62,509 plus benefits. The University of Manitoba encourages applications from qualified women and men including members of visible minorities, aboriginal peoples and persons with disabilities. This advertisement is directed to Canadian citizens and permanent residents. Applications including curriculum vitae, transcripts, statements of teaching philosophy and research interests, reprints of recent publications and the names, addresses (postal and email) and phone numbers of three referees should be submitted to: Dr. G.M. Ballance, Head, Department of Plant Science, University of Manitoba, Winnipeg, Manitoba, Canada, R3T 2N2. Closing date for applications is April 3, 1998. For information on the Department of Plant Science and the University of Manitoba, visit our web site at www.umanitoba.ca/faculties/afs/plant_science.

POLITICAL SCIENCE

CARLETON UNIVERSITY — Department of Political Science. Subject to budgetary approval, the Department of Political Science seeks

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The University of Manitoba
Faculty of Architecture

HEAD
DEPARTMENT OF ARCHITECTURE

The University of Manitoba invites applications and nominations for a full-time tenured appointment at the Associate Professor level. The successful applicant is expected to assume the duties of the Head of the Department of Architecture for a five year term effective January, 1999, or as soon as possible thereafter. Reappointment is possible under the university's policies.

The Faculty of Architecture is dedicated to the design of human settlements including the built and natural environment. The Faculty operates as a multidisciplinary collaboration among five departments. Graduate degrees are offered in Architecture, Landscape Architecture, Interior Design and City Planning. Undergraduate degrees are offered in Environmental Design and Interior Design. All Departments participate in the delivery of the Environmental Design program.

Three teaching and research units are supported within the Faculty: Housing Studies, Research and Development Program (HSR&D), the Computer Aided Design Laboratory (CADLAB) and the Canadian Institute of Barrier-Free Design (CIBFD). All three foster active research and service programs, with the CADLAB having developed into a major Canadian centre. The Department of Architecture is actively involved in the Faculty's foreign studios and cross-cultural design education program. The Faculty is committed to community service through its professional work and research partnerships. The Faculty's Partners Program coordinates projects involving government, industry, professional associations and community-based organizations. Additional information is available at http://www.cadlab.umanitoba.ca.

The Department of Architecture offers the professional degree of Master of Architecture and has approximately twenty full and part-time faculty and support staff positions. The program prepares students for cultural diversity and global practice.

The candidate must possess a professional degree in Architecture. A post professional or graduate degree in the same or related field is preferred. Academic responsibilities will include teaching at the undergraduate and graduate level in one or more of the candidate's areas of expertise. Eligibility for professional registration and a proven teaching record together with evidence of accomplishment in research, scholarship, publication and creative work are required. Candidates must possess strong leadership qualities, a commitment to interdisciplinary design education and sensitivity to student and faculty concerns. The ability to represent the Department effectively with the University, the professional community and the public is essential. Experience in academic administration is desirable.

This position is subject to final budgetary approval. The range established by the University's Collective Agreement, for Associate Professor as of April 1, 1997 is $52,718 to $80,638. Salary will be commensurate with qualifications and experience. There is also an administrative stipend.

The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal peoples, and persons with disabilities. Priority consideration will be given to Canadian citizens and permanent residents.

Applications, including a curriculum vitae and the names of three references, or nominations should be forwarded no later than **June 1, 1998** to: **Dr. Wendy Dahlgren, Acting Dean, Faculty of Graduate Studies, Chair, Department of Architecture Headship Search Committee, Rm. 201, J.A. Russell Building, University of Manitoba, Winnipeg, Manitoba, Canada R3T 2N2; Fax: (204) 474-7532.**

The University of Manitoba
Faculty of Social Work

ASSISTANT PROFESSOR

The University of Manitoba, Faculty of Social Work invites applications for one tenure track position at the rank of Assistant Professor (starting salary range: $40,868-$45,000) subject to final budget approval.

The Faculty is committed to broadening the accessibility of its program and to addressing issues such as poverty, family violence, racism, sexism, homophobia and ageism. It offers two accredited degree programs. The M.S.W. degree program has specializations in social/clinical and social services administration areas of practice. The B.S.W. degree builds on a generalist foundation with an emphasis on feminist practice and practice in Aboriginal cultures, while offering the opportunity for focused study in a variety of practice areas (ageing, child and family services, issues of disability, criminal justice and corrections, health, mental health, culture and diversity, family violence, AIDS, and community practice). A doctoral program is currently under active consideration.

The successful applicant will have a demonstrated ability or potential to contribute to all programs, including teaching, research and thesis and practicum supervision. Consideration will be given to individuals with expertise in one or more of the following areas: family-centered social work practice, child and family services, family violence and violence against women, social work practice in mental health, and social work practice with persons with disabilities. Women and Aboriginal People are particularly encouraged to apply. The Faculty is committed to supporting successful applicants in establishing themselves in their new positions.

Qualifications: D.S.W. or PhD (including cognate discipline) or a Doctorate near completion is required. If the PhD is in a cognate discipline, a social work degree is also required. Experience in direct practice, teaching, and research is essential. Experience in practice supervision and knowledge of Aboriginal cultures would be an asset.

The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal peoples, and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

The position is effective July 1, 1998 (subject to negotiation). Applications (including curriculum vitae and the names of three references) will be received until **March 31, 1998** and should be sent to: **Dr. Harvy Frankel, Chair, Recruitment and Hiring Committee, Faculty of Social Work, University of Manitoba, Winnipeg, Manitoba, Canada, R3T 2N2.** Potential applicants are invited to consult the Faculty's homepage: http://www.umanitoba.ca/faculties/social_work/. Dr. Frankel can be contacted at (204) 474-8378 or by e-mail: frankel@ms.umanitoba.ca

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Dalhousie University

Director
Transition Year Program

The Transition Year Program, Henson College, Dalhousie University is a long-standing and important academic foundation-year program. It is specifically designed to provide academic support and preparation to members of the Nova Scotia Black and Mi'kmaq communities to enable them to gain access to a wide range of university degree programs.

Applications are invited for the position of Director, Transition Year Program. The University is seeking a dynamic leader and experienced administrator/manager to provide program development, operational management and strategic direction to the TYP.

Reporting directly to the Dean of Henson College, this includes responsibility for:

* the recruitment, hiring, coaching and supervision of instructors, staff and tutors;
* all facets of program financial planning and management, including budget setting and the monitoring of general operating accounts, student bursaries, endowment and gift accounts, as well as student prizes and awards;
* program statistics, record keeping and annual reports;
* outreach to Black and Native communities and student recruitment;
* administration of selection policies & admission procedures;
* public relations and communications;
* student counselling, referrals.

Qualifications:

* as a minimum an MA Education or a related discipline and 5 years of senior management experience;
* ability to work as member of team and commitment to team development;
* an understanding of issues as related to African Nova Scotian and Mi'kmaq adult learners and an ability to work effectively cross culturally;
* demonstrated strength in problem-solving
* excellent communication skills.

Salary is in the range of $45,000-55,000 per year. The position begins June 1, 1998.

As approved by the Nova Scotia Human Rights Commission, preference for this position will be given to indigenous Black or Nova Scotia Aboriginal communities' applicants.

Applications must be received by April 15 c/o:
Dean Mary Morrissey
Henson College, Dalhousie University
6100 University Avenue
Halifax, Nova Scotia B3H 3J5

CLASSIFIEDS

applications for a tenure-track appointment at the rank of assistant professor effective July 1, 1998. The successful candidate is required to specialize in the comparative politics of western industrialized countries with an emphasis on institutions of governance in Western Europe (including the European Union) and the United States. Applicants must have a completed PhD and a commitment to effective teaching and scholarly research. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents Carleton University is committed to equality of employment for women, aboriginal peoples, visible minorities, and persons with disabilities. Persons from these groups are encouraged to apply. Applications, including curriculum vitae and the names of at least three referees, should be made by April 15, 1998 to: Dr. Glen William, Chair, Department of Political Science, Carleton University, 1125 Colonel By Drive, Ottawa, Ontario, Canada, K1S 5B6

PSYCHOLOGY

UNIVERSITY OF SASKATCHEWAN — Department of Psychology. Applications are invited for up to three one-year term positions at the Assistant Professor rank effective July 1, 1998. Applicants with expertise in the following areas of psychology are encouraged to apply: (1) Clinical/Community, (2) Social/Organizational, and (3) Physiological. In addition to more specialized teaching in one's area of expertise, teaching duties are expected to include the instruction of Introductory Psychology. A strong publication record, evidence of teaching effectiveness, and good supervisory skills are required. In accordance with immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. The University is committed to Employment Equity Members of Designated Groups (women, aboriginal people, people with disabilities and visible minorities) are encouraged to self-identify on their applications. This position has been cleared for advertising at the tier two level. Applications are invited from qualified individuals, regardless of their immigration status. Applicants should submit a curriculum vitae and arrange to have three letters of reference sent to, Dr. Linda McMullen, Head, Department of Psychology, University of Saskatchewan, 9 Campus Drive, Saskatoon, SK, Canada S7N 5A5. The deadline for applications is March 31, 1998 but applications submitted later may be considered

CARLETON UNIVERSITY — Department of Psychology. Subject to budgetary approval, the Department of Psychology, Carleton University wishes to make a tenure-track appointment at the level of Assistant Professor, to begin July 1, 1998. Preference will be given to candidates with research and teaching interests relevant to the development and application of knowledge in the high technology sector, including interests in human-computer interaction, computational modelling, computational neuroscience, computers in education, or advanced communication systems. Applicants should send their curriculum vitae to: Dr. Kimberly Matheson, Chair, Department of Psychology, Carleton University, 1125 Colonel By Drive, Ottawa, Canada K1S 5B6. At the same time, candidates should arrange to have three referees forward supporting letters to the same address. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Carleton University is committed to equality of employment for women, aboriginal peoples, visible minorities and persons with disabilities. Persons from these groups are encouraged to apply. The closing date for applications is March 15, 1998.

RED DEER COLLEGE is currently accepting applications for a Probationary Continuous Appointment in Psychology, conditional upon continued funding. Red Deer College, Department of Humanities and Social Sciences, invites applications for a Probationary Continuous Appointment in Psychology to teach in the College's University Transfer Program and in the University of Calgary's Bachelor of Arts Degree Program offered on campus in Red Deer collaboratively by the College and the University of Calgary. Applicants should have the ability to teach in two of the following areas: Social Psychology, Developmental Psychology and Statistics/Methodology. A PhD in Psychology and active research in one of the required areas is required. Post-secondary teaching experience is preferred. Expertise in Human Sexuality and experience in the integration of technology into teaching would be assets. Competition #: 5098-E-135. Applicants should send two copies of their curriculum vitae and the names of three references by March 20, 1998 to: Employee Support & Development, Red Deer College, Box 5005, Red Deer, AB T4N 5H5; Fax#: (403) 342-3161; Email: HRO@RDC.AB.CA (send by ASCII Text or uu encoded). We thank all applicants for their interest. However, only those candidates to be interviewed will be contacted.

UNIVERSITY OF WATERLOO — Psychology. Applications are being accepted for a tenure track position at the Assistant Professor level in Developmental Psychology beginning September 1, 1998. The successful candidate must have a PhD in the area of Developmental Psychology, and published research. Responsibilities include research, undergraduate and graduate teaching, supervising graduate students and administration. For additional information about our department see our website at: http://arts.uwaterloo.ca/psychology/. Salary range commensurate with qualifications and experience. Application deadline is May 15, 1998 although applications will be reviewed as they are received. Submit curriculum vitae, reprints or preprints and arrange for three letters of reference to be sent to: Developmental Psychology Search Committee, Department of Psychology, University of Waterloo, 200 University Ave. W., Waterloo, Ontario, N2L 3G1, Canada. Appointments are subject to budgetary approval. The University of Waterloo encourages applications from all qualified individuals, including women, members of visible minorities, native peoples, and persons with disabilities. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

PUBLIC RELATIONS

MOUNT SAINT VINCENT UNIVERSITY — Department of Public Relations. Applications are invited for a full-time, tenure-stream appointment, at the Assistant Professor level beginning July 1, 1998. A PhD in Communications, Public Relations, or a related discipline is required, along with experience in public relations. Applicants should be prepared to conduct research in the field and to teach a variety of writing courses for print and/or electronic media as well as courses in public relations planning and practice. Shared supervision of a co-operative education program will also be required. Salary and benefits are in accordance with the Mount Saint Vincent Collective Agreement; appointment is subject to final budgetary approval. Applications, accompanied by a curriculum vitae and the names of three referees, should be sent by April 15, 1998 to Dr. Marie Riley, Chair, Department of Public Relations, 166 Bedford Highway, Halifax, Nova Scotia, B3M 2J6. Applicants should be sensitive to the Mount's mission as a university dedicated primarily to the education of women. Mount Saint Vincent University is committed to the principles of employment equity and encourages applications from all qualified candidates including women, aboriginal persons, visible minorities and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

SOCIAL WORK

UNIVERSITY OF NORTHERN BRITISH COLUMBIA — Director, Child Welfare Research Centre. The University of Northern Britsh Columbia is a new Canadian university which opened in September, 1994. UNBC has a regional mandate to serve the northern two thirds of the Province, with regional offices in Prince Rupert, Fort St. John, and Quesnel, and a main campus located in Prince George, (population 75,000). This challenging position is available in the Child Welfare Research Centre at UNBC as a two year appointment beginning in July 1998. Funding for the CWRC was first negotiated between the Social Work Program at UNBC and the BC Ministry of Children and Families in 1995. The purpose of the CWRC is to promote faculty and community-based research and social work teaching and practice in the area of child welfare. Faculty members in Social Work, Nursing, Psychology and Education Programs as well as First Nations, community groups and regional human service agencies are working members of the CWRC. The Centre has an electronic and hard copy Clearing House and, with the Social Work program, delivers an annual Summer Institute. Currently the Centre publishes a Working Papec Series; a newsletter and special publications regarding current development in the broad area of child welfare. In this role you will promote the objectives of the CWRC and supervise the management of the Centre's activities. A major responsibility will involve the development of grant proposals for solidifying the research capacity and funding of the Centre. In meeting these objectives you will work closely with the Social Work Program, a Management Committee and Community Advisory Committee. You will also teach two courses annually in the Social Work Program. A PhD and degree in Social Work or a related discipline is preferred, along with a demonstrated record of research, proposal writing, teaching and publications. You have a strong background in a broad range of issues affecting child welfare and are able to work with community groups and in a multi-disciplinary environment. Please forwatd your curriculum vitae and the names, addresses and phone numbers (including fax and e-mail) of three references, by April 30, 1998 to: Peter McDougall, Director of Human Resources, University of Northern British Columbia, 3333 University Way, Prince George, BC V2N 4Z9 Fax• (250) 960-5695. The appointment is for two years, renewable after the first year, with a start date of July 1, 1998. While we greatly appreciate all the replies we receive, we teqret that we are only able to reply to applicants of immedate interest. In accordance with Canadian immigration requirements, priority will be gbven to Canadian citizens and permanent residents of Canada. The University of Northern British Columbia is committed to employment equity and encourages applications from women, aboriginal peoples, persons with disabilities and members of visible minorities.

SOCIOLOGY

TRENT UNIVERSITY — The Department of Sociology invites applications for a 10-month limited term appointment, at the Assistant Professor level, commencing August 1, 1998, subject to budgetary approval. Applicants should have a Ph.D. and a demonstrated record in teaching The successful applicant will be expected to teath courses in three of the following areas: social inequality, educatron, deviance, and women and social policy. Applicants should submit a letter of application, curriculum vitae and names and addresses of three referees by March 31, 1998 to Professor Alena Hettinger, Chair, Department of Sooology, Trent University, Peterborough, Ontario, K9J 7B8. Trent University is an employment equity employer, and especially invites applications from women, aboriginal persons, visible minorities and disabled persons. In accordance with Canadian immigration regulations, this advectsement is directed to Canadian citizens and permanent residents of Canada.

SOCIOLOGY & ANTHROPOLOGY

CARLETON UNIVERSITY — The Department of Sociology and Anthropology, Carleton University, subject to budgetary approval, invites applications for a position at the rank of assistant professor of Sociology. Specialization in feminist theory and qualitative methods is sought; other areas of expertise will be considered. Candidates

CAUT ACPPU BULLETIN

PUBLISHER'S STATEMENT
DÉCLARATION DE L'ÉDITEUR

The publisher will not accept advertisements of academic positions restricting applications on grounds of race, national origin, religion, colour, sex, age, marital status, family status, ethnicity, handicap, sexual preference, social origin, or political beliefs or affiliation. CAUT expects that all positions advertised in the *Bulletin* are open to both men and women. Advertisements using gender specific language will not be accepted except when the language has been mandated by Human rights legislation. Where any bona fide reasons for exemption from general policy stated above exist, it is the responsibility of the institution which intends to place a restrictive advertisement to provide the Editor of the *Bulletin* with a statement as to these reasons.

Many Canadian universities are signatories to the Federal Contractors Program. The program requires that suppliers of goods and services to the federal government who employ 100 persons or more and who want to bid on federal contracts (including research contracts) of $200,000 or more must commit themselves to implementing employment equity as a condition of their bid. This commitment requires the identification and removal of artificial barriers to the selection, hiring, promotion and training of women, aboriginal peoples, persons with disabilities and visible minorities. As a result, applications for some positions advertised in the CAUT *Bulletin* may be asked to provide information of a confidential nature.

As a service to CAUT members interested in positions available in other countries, the *Bulletin* accepts advertisements for these positions. The view of academic freedom and the extent to which it is protected in other countries may vary. Except in the case of the United States, where the Association of American University Professors (AAUP) investigates alleged violations of academic freedom, there is no method by which we can provide any verifiable information concerning the state of academic freedom at universities outside of Canada. CAUT publishes a list of universities censured by AAUP twice a year. Further information about those censures can be obtained by writing to AAUP, Suite 500, 1012 - 14th, St. N.W., Washington, DC 20005; tel 202-737-5900

L'éditeur n'accepte pas d'annonces de postes d'administration ni d'enseignement qui restreignent les candidatures pour des raisons de race, d'origine raciale, de religion, de couleur, de sexe, d'âge, d'état civil, de situation familiale, ethniques, d'handicap, d'orientation sexuelle, d'origine sociale ou de convictions ou d'attaches politiques, générales. L'ACPPU s'attend à ce que tous les postes annoncés dans le *Bulletin* soient offerts aux hommes et aux femmes. Les annonces utilisant un langage sexiste ne sont pas acceptées à moins que la loi sur les droits de la personne ne le permettre. Il incombe à l'établissement qui a l'intention de faire paraître une annonce restrictive de fournir à la rédactrice du *Bulletin* une déclaration énonçant ces raisons.

Beaucoup d'universités canadiennes se sont jointes au Programme de contrats fédéraux. Le programme exige que les fournisseurs de biens et services du gouvernement fédéral qui emploient au moins 100 personnes et veulent soumissionner des contrats fédéraux (y compris des contrats de recherche) d'au moins 200 000 $ doivent s'engager, comme condition de la soumission, à appliquer l'équité dans l'emploi. Cet engagement exige que l'on supprime tout obstacle artificiel à la sélection, à l'embauche, à l'avancement et à la formation des femmes, des autochtones, des personnes handicapées et des minorités visibles. A cette fin, on pourra demander aux candidat(e)s à certains postes annoncés dans le *Bulletin* de l'ACPPU de fournir des renseignements à caractère confidentiel.

Le *Bulletin* accepte les offres d'emploi à l'extérieur du Canada à titre de service pour les membres de l'ACPPU qui pourraient être intéressés. La perception de la liberté universitaire et son degré de protection peut varier d'un pays à l'autre. A l'exception des États-Unis, où l'Association of American University Professors enquête sur des prétendues violations de la liberté universitaire, il n'existe aucune méthode nous permettant de vérifier la situation de la liberté universitaire dans les universités étrangères. Deux fois par année, l'ACPPU publie une liste d'universités faisant l'objet de censure par l'AAUP. Pour obtenir des renseignements supplémentaires sur ces censures, prière d'écrire à l'AAUP, suite 500, 1012 14th. St. N.W., Washington, DC 20005; tél: (202)737-5900

ADVERTISING DEADLINES

The *Bulletin* is published 10 times during the academic year: 1st week of each month September through June.

MAY	JUNE
CLASSIFIED Apr 7/98 • 12 pm	CLASSIFIED May 8/98 • 12 pm
DISPLAY Apr 14/98 • 12 pm	DISPLAY May 15/98 • 12 pm

DATES LIMITES

Le *Bulletin* est publié dix fois pendant l'année universitaire, soit la première semaine de chaque mois, de septembre à juin.

MAI	JUIN
PETITES ANNONCES 7 avr/98 • 12h00	PETITES ANNONCES 8 mai/98 • 12h00
GRANDES ANNONCES 14 avr/98 • 12h00	GRANDES ANNONCES 15 mai/98 • 12h00

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[1] Agency commission 15% (camera-ready artwork required)

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CAUT

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must have a completed PhD and a record of research and publications pertaining to these areas. Applications, a curriculum vitae, names of three referees and copies of publications and/or reports of research in progress should be submitted to: The Chair, Department of Sociology and Anthropology, Carleton University, 1125 Colonel By Drive, Ottawa, Ontario K1S 5B6. Salary will be commensurate with rank and experience. Effective date of employment: July 1, 1998. Application deadline: April 10, 1998. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Carleton University is committed to equality of employment for women, aboriginal peoples, visible minorities, and persons with disabilities. Persons from these groups are encouraged to apply.

SURGERY

UNIVERSITY OF ALBERTA — Department of Surgery The University of Alberta is accepting applications for the position of Divisional Director, Division of Orthopedic Surgery, Department of Surgery, University of Alberta. This position will either be a contractual or a full-time continuing position under the Associate or Professor level. The successful applicant must have fulfilled the fellowship qualifications of the Royal College of Physicians and Surgeons of Canada in Surgery. A commitment to excellence in patient care, teaching and research is expected. Previous administrative experience would be an asset. Income will be derived from clinical earnings plus salary support from the University of Alberta. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. If suitable Canadian citizens and permanent residents cannot be found, other individuals will be considered. Applicants should reply by March 31, 1998, enclosing a recent curriculum vitae and the name of three referees to: Dr. SM Hamilton, Walter Stuteng Anderson Professor and Chair of Surgery, 2D2.24, Walter C. Mackenzie Health Sciences Centre, 8440 - 112 Street, Edmonton, Alberta, T6G 2B7. The University of Alberta is committed to the principle of equity in employment. As an employer, we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

URBAN PLANNING

YORK UNIVERSITY — The Faculty of Environmental Studies at York University in Toronto invites applications for an appointment in the area of Urban Planning. This appointment, at the Assistant Professor level, effective July 1, 1998, is a contractually-limited appointment for two years with the possibility of renewal for an additional year. The Faculty adopts a broad definition of "environmental studies," including natural, built, social and organizational environments. The Faculty expects applicants to demonstrate enthusiasm for and competence in teaching and advising students at the undergraduate and graduate levels in a highly individualized program; commitment to interdisciplinary education and research and to collegial collaboration; and explicit commitment to explore the relationships underlying nature and society in their research and teaching. A PhD degree or equivalent and professional qualifications are required. The successful applicant is expected to teach and advise students (in theory, methods, and applications) and have proven ability in linking action and theory and in developing interdisciplinary approaches to urban planning. Applicants should be familiar with the planning system in Canada and hold membership in the Canadian Institute of Planners. Familiarity with Geographic Information Systems and appropriate uses of microcomputers in the planning field will be regarded as an advantage. Applicants should submit a letter discussing their qualifications, research and teaching interests, their CV, the names, addresses (including e-mail) and telephone numbers of three references, and a sample of their work, to Chair, Search Committee, Faculty of Environmental Studies, York University, Toronto, Canada M3J 1P3 (FAX: 416-736-5679; email: fwatson@yorku.ca). The deadline for receipt of applications is March 16, 1998. Information about the Faculty of Environmental Studies is available at http://www.yorku.ca/faculty/fes. York University is implementing a policy of employment equity, including affirmative action for women faculty. The Faculty of Environmental Studies encourages applications from qualified people of colour, aboriginal/First Nations people, and persons with disabilities. In accordance with Canadian immigration requirements, the advertisement is directed to Canadian citizens and permanent residents.

WOMEN'S STUDIES

THE UNIVERSITY OF WINNIPEG — The Women's Studies Program at the University of Winnipeg invites applications for a 12 month sessional position at the rank of Assistant Professor. Subject to budgetary approval, this appointment is effective September 1, 1998. Salary commensurate with qualifications and experience. Applicants should have a PhD completed or very near completion. The successful candidate must have a strong commitment to undergraduate teaching in interdisciplinary Women's Studies. Courses to be taught include Introduction to Women's Studies as well as courses on Gender and Science, the first addressing Philosophical and Historical Perspectives, and the second addressing Contemporary issues. In accordance with Canadian Immigration requirements, first preference must be given to Canadian citizens and permanent residents. The University of Winnipeg is committed to employment equity. Interested candidates should, by April 15, 1998, send a curriculum vitae, three letters of reference, a sample of course outlines you have developed or taught and/or a sample of research to: Keith Louise Fulton, Coordinator of Women's Studies, The University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, R3B 2E9, Fax: 204-774-4134, email: keith.fulton@uwinnipeg.ca

THE UNIVERSITY OF WINNIPEG — The Women's Studies Program at the University of Winnipeg plans to staff two interdisciplinary courses on a stipend basis. Applicants should have at least a Masters degree and a strong commitment to undergraduate teaching in interdisciplinary Women's Studies. Courses may include Introduction to Women's Studies and an upper level Practicum in Women's Studies. Subject to a new Collective Agreement, the stipend for a 6-credit hour course is $5592. This appointment is effective September 8, 1998. In accordance with Canadian immigration requirements, first preference must be given to Canadian citizens and permanent residents. The University of Winnipeg is committed to employment equity. The appointment committee will begin consideration of applications on April 15, 1998, but will accept applications until the position is filled. Interested candidates should send a curriculum vitae, three letters of reference, a sample of course outlines you have developed or taught and/or a sample of research to: Keith Louise Fulton, Coordinator of Women's Studies, The University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, R3B 2E9, Fax: 204-774-4134, email: keith.fulton@uwinnipeg.ca.

MOUNT SAINT VINCENT UNIVERSITY — Department of Women's Studies. Applications are invited for a full-time, tenure-stream appointment, at the Lecturer or Assistant Professor level, beginning July 1, 1998. Applicants should possess a PhD in Women's Studies or a related discipline, have research publications, an interdisciplinary approach and the ability to teach introductory courses in Women's Studies, feminist theory and methodology. Applications are welcome from all areas of research expertise; teaching and research expertise in the areas of race, sexuality or violence against women may be an advantage. Salary and benefits are in accordance with the Mount Saint Vincent Collective Agreement; appointment is subject to final budgetary approval. Applications, accompanied by a curriculum vitae and the names of three referees, should be sent by April 13, 1998 to Dr. Patricia Baker, Chair, Department of Women's Studies, 166 Bedford Highway, Halifax, Nova Scotia, B3M 2J6. Applicants should be sensitive to the Mount's mission as a university dedicated primarily to the education of women. Mount Saint Vincent University is committed to the principles of employment equity and encourages applications from all qualified candidates including women, aboriginal persons, visible minorities and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents

ZOOLOGY

UNIVERSITY OF MANITOBA — The Department of Zoology at the University of Manitoba invites applications for a tenure-track position at the Assistant Professor level effective on or after September 1, 1998. We are seeking an individual with expertise in the area of developmental/cell biology having a PhD and demonstrated research ability through postdoctoral training. The successful applicant will join a strong department which offers graduate and undergraduate training covering a wide spectrum of areas in animal biology from developmental/cell biology to organismal and evolutionary biology. Responsibilities of the position include undergraduate and graduate teaching, establishing an independent research program in developmental/cell biology to complement, enhance and contribute to ongoing departmental teaching and research activities. Start-up support is available and opportunities for collaborative research exist with the adjacent Departments of Microbiology and Botany as well as with various Departments in other Faculties such as Medicine and Agriculture. The salary range is $40,066 to $62,509 and the position is subject to final budgetary approval. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal peoples, and persons with disabilities. This advertisement is directed to Canadian citizens and permanent residents. Applicants must submit a C.V., description of research and teaching interests, representative reprints, and the names of at least three references by May 1, 1998 to: Dr. L.C. Graham, Chair, Search Committee, Department of Zoology, The University of Manitoba, Winnipeg, Manitoba, Canada, R3T 2N2. Fax: (204) 474-7588, E-Mail: lcgraham@ccu.umanitoba.ca.

ACCOMMODATIONS

FOR RENT — Available from July 1997 to June 1998. A one year old 1850 sq. ft. 3 BR + den home in Calgary close to the U of Calgary. Comes with a double attached garage and two full + one half bath. No pets please. Contact Professor Jaydeep Balakrishnan. Ph: (403) 220 7844. Email: balakris@mgmt.ucalgary.ca

SABBATICAL RENTAL, Ottawa. Beautiful 3 BR Fully Furnished House in nice neighbourhood in easy walking distance of both Carleton University and University of Ottawa. Available summer/fall 98 to summer 99. Price negotiable. Contact: ggiafton@uottawa.ca, tel (613)730-9431 (h), fax (613)562-5999.

MONTREAL — Outremont, furnished, beautiful, quiet cottage, 2 bedrooms, one office, living room, dining room, 2 bathrooms, terrase, garden, parking place, washing and drying machine, dishwasher, t.v., cable. Minutes from downtown, metro, transport, parks, shops. Fifteen minutes from UQUAM and McGill. Ten Minutes from Univ de Montréal. $1,500 a month, all included. Telephone additional, cleaning lady optional, twice a week, plus. Contact Mrs Mallet; Phone: (514) 272-0292. Fax(514) 272-9935. Available: September 1st 1998 to May 1st 1999

EDUCATORS BED & BREAKFAST NETWORK — $29 a night for two. Private travel network with over 4000 members in 51 countries. Housesitting available. Choose your destination and we do the rest. Box 5279, Eugene, OR 97405. Call (800) 377-3480/ fax (541) 683-8494 http://www.edubabnet.com.

SABBATICAL RENTAL — Firenze/Italy. Historic Centre attractive one-bedroom apartment, sleeps 2/4. Monthly Italian lira 1,500,000 + util.; weekly 700,000 all incl.. Specom 011-39-55-245-729.

SABBATICAL RENT Lyon France, a great university center near Alpes and Mediterranean Sea, complete upper floor furnished in a private house, three bedrooms, access to enclosed garden, parking, residential district. 4000 FF. per month, electricity, heating and phone not included. Vacant immediately. Contact Mr. Castelli 1436 Rang St-Ange, Sainte-Foy (Qué.), G2E 3L9 or phone 418-877-8574.

FOR RENT — Fully furnished 3BR Home: bright, large studio, suitable for painter or craftsman; detached garage. Five minutes from Ottawa U. Available 1Aug98 to 15Dec98. $1000/mo. + utilities. Call Graeme Hunter at work (613) 562-5800 ext. 3667. Fax (613) 562-5135; e-mail: ghunter@acs1.uottawa.ca.

Associate Vice-President (International)

The University of Calgary invites applications and nominations for the position of Associate Vice President (International) for a five year term commencing September 1, 1998. The successful candidate will have an advanced academic degree, the ability to work effectively in an academic setting and comprehensive knowledge of international issues such as development, education and trade.

The University of Calgary seeks a person who will assist the University to implement its internationalization goals and who will be responsible for the activities of the International Centre. The ideal candidate is expected to have a strong academic reputation and leadership skills, with administrative abilities proven in an academic setting. She/he should have a vision for advancing and supporting the international activities of the University and be able to work with various communities on and off the campus, including government agencies, NGOs and private sector organizations.

The University of Calgary is engaged in a broad range of international activities, including: linkages with institutions around the world; management of international development projects; institutional partnerships for international development purposes; study abroad programs; faculty and student exchanges; establishment of University of Calgary Programs overseas, and area studies programs such as Asian Studies, Latin American Studies and African Studies. The International Centre, established in 1986 to expand and enhance the international horizons of the University, supports Faculties in these activities. The Centre presently has three functional units and, through its conference arm, offers first-class facilities in the Rozsa Centre for conferences, seminars and workshops on international themes. A profile of the Centre is available on the world wide web at: http://www.ucalgary.ca

Situated in the foothills of the Canadian Rockies, Calgary has a highly educated and energetic population of 800,000, and the University benefits from supportive interaction with its surrounding communities. The University of Calgary has approximately 22,500 full-time students and 3,150 academic and support staff. It is an exciting place of scholarly inquiry with a growing national and international reputation and strong links to local communities.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary is committed to Employment Equity.

Closing date for applications is May 7, 1998. All replies will be held in complete confidence.

Applications, along with a curriculum vitae and three confidential letters of reference submitted directly by referees, should be sent to:

Dr. R. Bond
Acting Vice-President (Academic)
University of Calgary
2500 University Drive N.W.
Calgary, Alberta T2N 1N4

UNIVERSITY OF CALGARY

www.ucalgary.ca

The University of Manitoba
The Libraries

ABORIGINAL HEALTH LIBRARIAN — NEIL JOHN MACLEAN HEALTH SCIENCES LIBRARY

Reporting to the Head, Neil John Maclean Health Sciences Library, the incumbent is responsible for the following: to further develop an existing special collection of research documents, reports, monographs and serials on the health of Aboriginal populations on Manitoba and Canada; to integrate into the Libraries online catalogue any donated collections of materials; to develop a WWW site promoting the Aboriginal Health Collection and identify, organize and provide access to relevant electronic resources on Aboriginal health; to promote the collection and identify areas of further collection development; to develop a marketing and advertising program for the Aboriginal Health Collection and create a database of relevant outside contacts in order to promote the collection; to participate in the education, reference, access and collection development programs of the Library and in the planning and development of programs and systems in support of the Library's strategic and operational goals; to represent the Library on appropriate committees.

Qualifications: A degree from an ALA-accredited library program. A baccalaureate or diploma of nursing or an undergraduate degree in another health field is an asset. Previous experience in a health sciences library or academic library and familiarity with reference services, bibliographic instruction, and collection development are desired. Experience in serving distance education library users is an asset. Knowledge of and experience with computing technology, database searching and the Internet is required. Fluency in an Aboriginal language would be an asset. The applicant must exhibit a well-developed understanding of the impact of new technologies on libraries. Must be highly motivated and self-directed, and have the ability to work independently as well as with a team. Excellent communication skills and interpersonal abilities are required to work well with people both individually and in groups. The successful candidate is expected to participate in professional development and relevant professional activities.

Aboriginal candidates are particularly encouraged to apply.

Effective Date: June 1, 1998

Ranks and Salary Ranges: Commensurate with qualifications and experience. General Librarian: $31,746 - $41,410 per annum. This position has a two-year probationary period. Librarians enjoy academic status and are appointed to one of four ranks: General, Assistant, Associate and Librarian, with possibility of promotion.

The filling of this position is subject to final budgetary approval. This position is partly funded under the Employment Equity Incentive Program. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people and persons with disabilities. The University provides a smoke-free environment, save for specially designated areas. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Submit application, including resume, salary expectations and the names of three references, by **April 30, 1998**, to: **Carolynne Presser, Director of Libraries, The University of Manitoba Libraries, Winnipeg, MB R3T 2N2.**

Memorial
University of Newfoundland

PETRO CANADA CHAIR OF APPLIED SEISMOLOGY

The Department of Earth Sciences at Memorial University of Newfoundland invites applications or nominations for the Petro Canada Chair of Applied Seismology. The Chairholder is expected to undertake research in seismology applicable to the exploration for, and exploitation of, hydrocarbons. This already established Chair has been pivotal in the success of the Memorial University Seismic Imaging Consortium (MUSIC), an industry-university group focusing on research problems of broad interest to the petroleum industry.

The Chairholder will have credentials appropriate for a tenured appointment at the rank of either Professor or Associate Professor. Strong interaction with the exploration industry in general, and with Petro Canada in particular, is anticipated. Candidates should have an excellent record of research in the area of applied seismology, with proven and effective research involvement with industry a significant asset.

The Chairholder will join an active department of 25 faculty members with a wide range of interests relevant to the Chair, as well as close collaborative ties with industry and geological surveys, locally, nationally and worldwide. The department is housed in a new building and has a well established applied seismology group with excellent computing facilities, supported by a seismological systems manager, and a variety of high-resolution seismic acquisition equipment, including multi-channel digital capability

Nominations, or applications accompanied by a curriculum vitae, and the names of at least three referees, should be sent, by **15 April 1998**, to:

Chair of Petro Canada Search Committee
Department of Earth Sciences
Memorial University of Newfoundland
St. John's, NF, Canada, A1B 3X5

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Memorial University is committed to the principles of employment equity and welcomes applications from all qualified candidates.

Additional information is available at http://www.esd.mun.ca, or by contacting: Garry Quinlan, PhD, P.Geo., Professor and Head Earth Sciences Department; Tel.: 709 737-2334; Fax: (709) 737-3316 E-mail: gquinlan@parky2.esd.mun.ca

Provincial Health Ethics Network

Network Director
Provincial Health Ethics Network (Alberta)

Proven leadership in ethics and teaching skills are essential in this presumably Edmonton-based position. Reporting to the Board, you will provide strategic direction and management of Network operations in Edmonton and Calgary; supervise ethics programs; participate in presentations across Alberta and provide leadership to the Ethics Coordinators. The Director will also assess research ethics for community research projects; develop fund-raising initiatives; participate in ethics committees; and teach health ethics at post-secondary levels. Sound presentation skills are required in addition to the ability to collaborate with partners.

Ideal qualifications include an advanced degree (PhD, MD, LLM or equivalent) in a related discipline (philosophy, medicine, nursing science, health administration or law) supplemented by education in health ethics plus extensive experience in administration and in teaching ethics (health ethics preferred).

Interested applicants should submit a detailed resume in confidence, including salary expectations, no later than **April 15, 1998** to: **Selection Committee, P.H.E.N., c/o CSB 1-147, 8440 - 112 Street, Edmonton, Alberta, T6G 2B7 or fax (403) 492-0877**

GIVE SOMEONE A SECOND CHANCE.

March is Kidney Month.

When a Kidney Foundation volunteer knocks on your door, please give generously.

THE KIDNEY FOUNDATION OF CANADA

Shattered Hopes & Dreams — The Dim Prospects for Careers in Science

ALAN HALE

— COMET HALE-BOPP & METEOR PHOTO, COURTESY JPL, NASA; JAMES W. YOUNG —

One summer night about two years ago, I was taking a brief look through my telescope at M70 (a cluster of stars in the constellation Sagittarius) when I happened to notice a dim, fuzzy object nearby. A year and a half later, that object, Comet Hale-Bopp, was shining clearly in the nighttime skies above the Earth and had become one of the most talked-about astronomical objects of this century. During the months when the comet was bright, I achieved a level of fame that most people can only fantasize about: I traveled around the country and abroad, giving public talks to large audiences; I appeared on several national news programs; and I met some of the highest elected leaders of our nation. Thanks to my discovery of Hale-Bopp, my future looks relatively bright.

Yet when I first saw the comet, I was on the verge of giving up my lifelong dream of having a scientific career. I had worked toward this goal for many years and had what I believed were reasonably good credentials. My doctoral thesis, on the search for planets beyond our solar system, had been cited in papers by astronomers who discovered such planets. Before attending graduate school, I had worked at the Jet Propulsion Laboratory on projects including Voyager 2's flight past Uranus. My search for a permanent job, though, had been unsuccessful.

Because of a lucky astronomical discovery, I now have a decent chance of achieving my career goals. But, suspecting that many other scientists of my generation — most of whom have been far less fortunate than I have — are as frustrated as I have been about the current lack of jobs in science, I posted an open letter on the Internet asking my peers to tell me about their experiences in trying to pursue a scientific career. The response was immediate and overwhelming: To date, I have received close to 1,500 responses, from all over the world and from people in all scientific disciplines. Even now, months later, I continue to receive responses daily. Some of the many tales of shattered hopes and dreams have brought tears to my eyes.

The current employment prospects in science strike me as so dismal that it is difficult for me to encourage students to pursue scientific careers. Some of the respondents to my Internet posting told me that they have gone even further and are actively discouraging students — even, in some cases, their own children — from becoming scientists. Yet I am convinced that we need the scientific and intellectual skills of the next generation if our technological society is to continue to progress. Thus, we face an excruciating dilemma: We need our capable students to become scientists, and yet our society isn't providing them the opportunities that they must have to pursue scientific careers.

It is easy to say that the problem is due to a lack of financial support for science by the federal government, and that the problem would disappear if the government would only provide the "proper" amount of money. And it is clear that federal spending on science and research has been cut recently in some areas — in some cases drastically — even though these expenditures are, and have always been, a relatively insignificant part of the federal budget.

I would certainly never argue against increased federal support for science, although in today's political climate I doubt that the downward budgetary trend will be reversed substantially. At the same time, however, I do not believe that more government money would be a panacea that would solve all of the problems that young scientists now face.

My mail and my personal experiences tell me that the causes of the current situation are numerous and complex. (Solutions, of course, will likewise be complex.) But I believe that a few factors are particularly significant.

Rampant scientific illiteracy in the general public is, in my opinion, one major cause of the current lack of opportunities for scientists. All of the studies that I have seen say that well over 90 per cent of American adults are scientifically illiterate. We see this illiteracy in instances as varied as the successful attempts to add creationism to public-school science curricula and the arrival of 40,000 people in my neighboring city of Roswell this past July 4th weekend to celebrate the 50th anniversary of the nonsensical "Roswell incident" (in which, it's said, an alien spacecraft crashed, spreading debris and the bodies of aliens over the landscape; the federal government allegedly spirited them all away and has denied any knowledge of the matter ever since).

Scientific illiteracy was one factor, certainly, in the Heaven's Gate incident, in which 39 members of a cult committed suicide and left videotaped farewells explaining their belief that Hale-Bopp was being followed by a spaceship that would rescue the faithful from Earth.

A public that is ignorant of science, and of how science is done, is not going to support scientific research enthusiastically. We need to educate people about science, but clearly this education must go beyond public schools and include students' parents and grandparents — the adults who pay taxes, vote, sit on school boards, and run for elected office. Scientists have to realize that they are part of society and must interact constantly with the rest of that society if the importance of their work is to be understood. For individual scientists, this may mean attending and speaking at school-board meetings, addressing local Rotary Clubs, meeting regularly with elected officials from all levels of government, and taking a public stand against pseudoscience at every appropriate opportunity.

Above all, scientists must communicate their discoveries and insights broadly. One interesting approach, pioneered by the San Diego-based Society for Amateur Scientists, allows interested citizens to experience firsthand the excitement of scientific discovery by becoming research partners with professional scientists — assisting in archaeological expeditions, for example, or in the study of seismic waves.

I am incorporating a similar approach in my own Southwest Institute for Space Research, whose goals include finding ways to allow non-scientists to participate in scientific research, and whose funds come from the sale of services as well as from grants and donations made by foundations, corporations, and individuals. If efforts such as these can reduce the population of scientifically illiterate adults by even 10 per cent, they may work wonders in stimulating our society to expand its support of scientific research.

As easy as it is to blame "society," though, I am convinced that the scientific establishment should bear a significant part of the blame for the current job situation, particularly for many young scientists' bitterness. Many of them told me stories of how, as graduate students and/or postdoctorates, they were treated essentially as "cheap labor," and then discarded once they had outlived their usefulness. Many others said that their institutions saw them as little more than fund raisers, who were expected to bring in federal dollars for research and overhead, and that such activity was considered more important than any other aspect of their work.

Although scientific research is and should continue to be an important component of universities' activities, the primary mission of a university is *education*. Decisions about faculty hiring and advancement should be based primarily on teaching skills — which not all scientists possess — and not on who can bring in the most federal dollars for overhead. Since the amount of federal spending on science is probably going to remain level or decline somewhat for the foreseeable future, scientists need to be more willing to seek money from private and corporate foundations, not just from the federal government. At the same time, those young scientists who do obtain funds from foundations and other less-traditional sources should be rewarded by their institutions, and not — as happened to at least one of my respondents — lambasted for not bringing in the funds through federal grants.

Several of my respondents also wrote of being treated as "second-class" scientists because they had not landed tenure-track positions at research universities. This elitist attitude is inappropriate, especially given the current job market. What's more, not everyone is suited for, or aspires to, such positions. Other career choices, such as jobs in industry or in secondary education, can be every bit as rewarding and are more suitable for some individuals. Career counselling in graduate school should present these alternative careers without condescension.

Perhaps some of the most disturbing responses that I received to my Internet letter were from established scientists who seemed to argue that the current situation is "healthy" because it allows "only the best" to pursue scientific careers. But who are "the best"? The answer always seems to be that "the best" are those willing to jump through a series of arbitrarily defined hoops, many of which may have little to do with scientific ability. For example, most young scientists today are expected to subject themselves to an indefinite succession of low-paying, temporary jobs if they are to stand any chance of achieving permanent employment at some point in the distant future.

This "country club" kind of elitism is inexcusable in a profession that, by its very nature, should be committed to exploring new ways of doing things. Not only does the current situation do a great injustice to the many capable scientists who are unwilling and/or unable to jump through the hoops, but is also deprives society of the contributions that those individuals might be able to make.

Effective solutions to the problems of the scientific job market will require concerted efforts by scientists, academic administratots, and policy makers in government and foundations. I hope that serious efforts to sort out the issues begin *now*, so that we do not let down people like the writer of my favorite response to the Internet posting.

The author identified herself as a 14-year-old "astronomer and pilot." She wrote: "I'm going to be following a scientific career — exactly what field is not really clear yet. I'm glad to see there is someone out there who actually cares about the future. I'm sorry to say that people like you are few and far between. I just hope there are some people who actually care about science when I get around to graduating in a few years." ■

(Alan Hale is director of the Southwest Institute for Space Research, in Cloudcroft, N.M.)

This article originally appeared in The Chronicle of Higher Education, December 5, 1997.

CAUT 1997

INCOME TAX GUIDE

Supplement to the CAUT Bulletin — Vol. 45, No. 3 — March 1998

PREFACE NOTES

(1) ALL REFERENCES ARE TO THE INCOME TAX ACT EXCEPT as otherwise noted. In the Guide, he/she refers to the taxpayer unless otherwise specified.

(2) Interpretation Bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., 'IT-221R' and Quebec Interpretation Bulletins will also be referred to by the Department's issue number, e.g. "IMP.80-1."

(3) Because the Income Tax Act is a legal instrument, the results of cases tried before the various Canadian courts provide the final interpretation. For this reason we have included cases which we believe are relevant to situations faced by our readers.

(4) Because the Province of Quebec levies its own personal income tax the figures in French quotation marks "« »" refers to the corresponding sections of the Taxation Act of the Province of Quebec. For constitutional reasons, there is no withholding tax levied by the Province of Quebec on the rental or other income of non-residents. Hence there are no corresponding sections in the Taxation Act of the Province of Quebec.

(5) There is no treaty that binds the Province of Quebec with a foreign country. However, section 488 of the Quebec Taxation Act and Regulation 488R1 made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.

(6) Deductible Dependants — The law allows single parents supporting a child under 18 (or physically or mentally infirm *dependants over age 18*) to claim a credit equivalent to that available to a taxpayer supporting a dependant spouse. This was challenged in the 1992 Mercier case under the Charter of Rights and Freedoms on the grounds that the 18-year age limit is discriminatory. The challenge succeeded, which now apparently allows a taxpayer to deduct a child living at home even after the child has turned 18. This case has been appealed and in December 1994, was adjourned until further notice. Single parents who could claim the deduction under this expanded definition should consider asking Revenue Canada to reassess prior years' returns. Under the government's "Fairness Package," tax years as far back as 1985 can be amended. A similar issue was considered in Lafrenière (1996) in which the Tax Court denied the taxpayer a deduction for child support payments in respect of his 23-year-old daughter on the grounds that while such payments are deductible if the child is still in the custody or care of the former spouse, in this case the child was living on her own, attending university in a different city and so the former spouse no longer exercised a duty of care deriving from her custody rights which could justify a deduction.

(7) There has been a major restructuring of programs directed to families with children. After 1992, the Family Allowance System and the refundable and non-refundable tax credits for eligible children were eliminated and was replaced with a non-taxable monthly child care benefit payable to eligible parents. The annual benefit varies by family size and family income. *An example of the annual benefit of different income levels was included in the 1996 tax guide.* In Quebec the amounts are different, pursuant to an agreement between the federal and Quebec governments whereby the Quebec government determines the family allocation according to the number and ages of the children. For the first eligible child, the basic amount is $869; for the second eligible child, the basic amount is $1,000; and, for the third and all subsequent eligible children, the basic amount is $1,597. An additional amount of $103 is given for every child of 12 over. Quebec also has its own Family Allowance System. These allowances are non-taxable. *(See Budget Changes in 1997.)*

(8) During 1994, the Federal Court of Appeal struck down the requirement that divorced custodial parents must pay tax on child support payments received from the ex-spouse in the Thibaudeau decision. The decision was based on a conclusion that Mme. Thibaudeau was a victim of discrimination based on family status: she must pay tax as a custodial parent, while other custodians (eg. non-parental guardians with custody such as a grandmother) need not pay tax on receipts from the natural parents. The federal government appealed this decision in 1995. The Supreme Court of Canada ruled that the Charter of Rights and Freedoms had no application, and therefore child support payments from one spouse must be included in the income of the recipient parent.

(9) Fairness Package — Bill C-18 was enacted on December 17, 1991. This bill contained amendments to various administrative provisions of the Income Tax Act. Under this legislation, individuals can request refunds or request revisions to their 1985 and subsequent tax returns in certain situations which might not otherwise have been available. There is also relief in the areas of interest and penalties and late-filed, revoked or amended elections. Individuals now have one year from the normal filing deadline to file a Notice of Objection to the Original Notice of Assessment. The objection can be in the form of a letter to the local Chief of Appeals instead of using a prescribed form and being sent by registered mail.

(10) Taxpayers whose tax liability for the current year and one of the two preceding years exceeds the tax withheld at source by more than $2,000 ($1,200 for Quebec residents) will be required to make quarterly income tax instalments on March 15, June 15, September 15 and December 15. Failure to make the required instalments will result in the assessment of non-deductible interest at prescribed rates. If the interest on deficient or late instalments exceeds $1,000, penalty interest of 50% of the late/deficient interest charges will also be assessed.

(11) The federal government has introduced provisions which will require, beginning with the 1996 tax year, that taxpayers file with their tax returns a summary of all foreign-held assets with a total cost of over $100,000. There are several exclusions such as personal-use assets (e.g. a foreign condo held for personal use), active business assets, the foreign component of RRSPs, RRIFs and RPPs. Other investments including foreign bank accounts, offshore mutual funds and offshore brokers' accounts must be reported. Persons who have transferred or loaned property to a non-resident trust will generally have to file an annual return in respect of the trust. Penalties for failure to file will begin at $500 per month for the first 24 months and thereafter will be 10% of the total cost of the assets for each year of non-compliance.

New regulations also impose new requirements on taxpayers giving up Canadian residency after 1995. With the exception of personal-use property (cars, furniture, etc.) valued under $10,000 in total, emigrants must declare on a prescribed form filed with the tax return for the year of departure all assets left in Canada. In addition, new rules for emigrants will trigger accrued capital gains upon departure. These "deemed dispositions" will now cover most assets owned by emigrants which have appreciated in value except for Canadian real estate, Canadian business property and a few financial assets such as pension rights and stock options. The emigrant will have a choice of paying the capital gains tax triggered at once or posting acceptable security with Revenue Canada until such time as property is sold.

(12) Revenue Canada is promoting "voluntary disclosure" by taxpayers who have unpaid tax. As long as the taxpayer and not Revenue Canada initiates the disclosure a taxpayer can "pay up" with interest but no penalties by first giving a broad outline of the disclosure to a local Revenue Canada official, then following up with details upon request. A further incentive to be forthcoming about past unpaid tax is that there is no statute of limitations binding Revenue for unfiled returns or returns filed using false or misleading information. The 1995 budget also raised the penalty interest on unpaid taxes to four percent over the prescribed rate of interest.

(13) Upon the death of a taxpayer, RRSP contributions may be made up to 60 days after the year of death, in line with contribution deadlines for all other taxpayers, thus giving executors more time to take advantage of this provision.

(14) As of January 1, 1993 "spouse" includes an opposite sex partner with whom a taxpayer cohabits for at least 12 months or who is a parent of a child of whom the taxpayer is a parent. The common-law "marriage" is deemed to continue until severed by a bona fide separation of at least 90 days. The purpose of the changes is to reflect the changes in Canadian society with respect to taxpayers' legal marital status. This will help cohabiting couples who until now were denied spousal RRSP contributions. However, these changes will also penalize unmarried couples who have been claiming child tax credits, equivalent-to-married amounts, GST credits and child care expenses in situations which would have been disallowed had they been married. In 1995 a legal challenge under s.15(1) of the Charter of Rights and Freedoms was launched by the Canadian Union of Public Employees (CUPE) in the Ontario Court (general division) to expand the definition of "spouse" in the Income Tax Act to include same-sex partners. The immediate issue is whether a registered pension plan which so defines "spouse" can be de-registered by Revenue Canada. *This case has been heard by the Supreme Court but a decision has not yet been rendered.*

(15) Italicized portions indicate changes from the 1996 Guide.

BUDGET CHANGES IN 1997

CHILD BENEFITS

The Working Income Supplement to the Child Tax Benefit will be enriched starting July 1, 1997. As well, legislation is to be introduced in the fall of 1997 to enhance the Child Tax Benefit in 1998. It is intended that by July 1, 1998, the Canada Child Tax Credit will combine the Working Income Supplement and the Child Tax Benefit. The new benefit will provide a maximum of $1,625 for the first and $1,425 for each additional child. As at present, the basic amounts will be supplemented by $213 for each child under age 7 if no child care expenses are claimed. The benefits will be phased out as family income increases.

EDUCATION BENEFITS

The Federal Budget contained three provisions which are intended to improve benefits available to post-secondary students.

(1) The education tax credit, previously $100 per month of full time attendance at school, will be increased to $150 for 1997 and $200 thereafter.

(2) Any unused portion of the education and tuition fee credit may be carried forward indefinitely by the student or the student may continue to transfer the credit to a supporting individual.

(3) The definition of tuition fees is expanded for 1997 to include mandatory fees paid to the university. Examples include health services, lab and athletic fees but specifically exclude student association fees.

REGISTERED EDUCATION SAVINGS PLAN

Among the improvements to Registered Education Savings Plans (RESPs) is a provision which increases the maximum annual contribution from $2,000 to $4,000 per year per beneficiary to a cumulative maximum of $42,000. Those who are able to contribute the full $4,000 early on will see significant improvements in the tax-free investment income which can be earned. At the same time, it will allow a catch up for those who were unable to make any contributions in the early years.

Under certain circumstances, the contributor to a RESP will now be permitted to withdraw the income (not exceeding $40,000) from an RESP. If all the intended beneficiaries are over 21, not pursuing their education and the plan has been in existence for at least 10 years, the contributor will be allowed to transfer the income from the RESP to an RRSP to the extent the contributor has unused contribution room available. Otherwise, the contributor will be taxed on the income withdrawn at normal marginal rates plus a special 20% tax on the amount received.

ASSISTANCE TO THE DISABLED

The Budget proposes several measures to assist the Canadian with disabilities. One significant improvement is an increase in the credit for eligible for part-time attendant care from $5,000 to $10,000. For employed disabled persons, attendant care to allow the individual to work can be deducted up to two-thirds of earned income.

PENSION ADJUSTMENT REVERSAL

Prior to 1997, employees who left their employment prior to the time when Registered Pension Plan (RPP) or Deferred Profit Sharing Plan (DPSP) benefits vested and therefore forfeited those benefits were denied RRSP contribution room due to the fact that the pension adjustments for prior years may have exceeded the benefits realized.

Employees who have left their employers after 1996 will be credited with a Pension Adjustment Reversal (PAR) equal to any forfeited benefits less termination benefits received from the plan. Employers must calculate and report the PAR to both the employee and Revenue Canada. The transition rules provide that the 1997 PAR will be reported in 1998 and will increase the 1998 contribution limit. Thereafter, PAR will increase the contribution limit in the year employment terminates.

CHARITABLE DONATIONS

The February, 1997 Budget introduces several very significant changes for individuals or corporations who are making or intend to make large donations to charitable causes.

In 1996, the annual limit on charitable donations was increased from 20% to 50% of net income. The 1997 Budget proposes to increase the deductible limit to 75% of net income. This will be increased by 25% of any taxable capital gain realized on a gift of capital property plus 25% of the lessor of: any recapture of capital cost allowance on a gift of depreciable property; and the lessor of market value or original cost. The effect of these rules is that the gift of property other than cash will likely result in tax credits sufficient to shelter any resulting capital gain or recapture.

The limit for Donations to the Crown will be reduced from 100% to 75%.

LABOUR-SPONSORED VENTURE CAPITAL CORPORATIONS (LSVCCS)

After February 18, 1997, the investment limit by a LSVCC in one entity can be increased from $10 to $15 million. The 1997 Budget also introduced a clarification so that gains or losses on disposition of Canadian securities by LSVCCs are treated as capital gains or losses and qualify for a 75% inclusion rate.

CONTENTS

1 PREFACE NOTES

1 BUDGET CHANGES IN 1997
Child Benefits
Education Benefits
Registered Education Savings Plan
Assistance to the Disabled
Pension Adjustment Reversal
Charitable Donations
Labour-Sponsored Venture Capital Corporations

2 DISTINCTION BETWEEN BUSINESS AND EMPLOYMENT INCOME

2 EMPLOYMENT INCOME
Fringe Benefits Included in Income
Fringe Benefits Excluded from Income
Deductions Available to Employees
Pension Reform

4 SCHOLARSHIPS AND GRANTS
Scholarships, Fellowships, Bursaries and Prizes
Research Grants and Expenses

5 SABBATICAL LEAVES
Residency
Overseas Employment Exemption
Research Expenses during Sabbatical
Leaves of Absence taken Abroad

5 BUSINESS INCOME
Contract for Services
Fiscal Year (Unincorporated Year)
Accounting for Professional Income
Deductions from Business Income
Home Office Expenses
Convention Expenses
Automobile Expenses
Business or Professional Fee Income
Investment Tax Credits
Taxation of Artists, Writers and Musicians

7 *INCORPORATION*
Personal Service Corporations
Business Investment Losses

7 MISCELLANEOUS
U.S. Taxes
Alternative Minimum Tax
Farms
Works of Art
Interest Expense
Director's Liability
Seniors' Benefits
Canada Pension Plan
Student Loans Repayment

8 CANADIAN INVESTMENT INCOME OF NON-RESIDENTS
Canadian Departure Tax
Canadian Rental Income
Election under Subsection 45 (2) «2B4»
Summary of Advantages of Non-Resident Status

9 INTERNATIONAL TAX TREATIES AND FOREIGN TAXATION
Canadian Tax Credit for Foreign Taxes
Canadian Taxation of Sabbatical Salary
The O.E.C.D. Model Convention
General Provisions
Special Exemption for Teaching Remuneration
Residents of Treaty Countries Teaching in Canada
Canadian Residents Teaching in Treaty Countries
Taxation in the United States

10 OBJECTIONS — PENALTIES
Notices of Objection and Appeals
Penalties
General Anti-Avoidance Rules
Declaration of Taxpayer Rights

10 FINAL NOTE

10 INCOME TAX TABLES

DISTINCTION BETWEEN BUSINESS AND EMPLOYMENT INCOME

THE INCOME TAX ACT CONTAINS NO STATUTORY DEFINITION of 'income' although Section 3 «28» does list the basic rules for computing a taxpayer's income for a taxation year. The Act distinguishes the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

The distinction between an employee and a self-employed individual is a question of fact. The tests developed by the courts to determine the nature of the relationship are:

(1) control test — the degree of control over not only what is to be done but how it is to be done. In the case of professionals or the highly skilled, control over how the work is performed is often difficult and therefore this test is not in itself conclusive;

(2) integration or organization test — whether the individual is part and parcel of an organization such that his/her work forms an integral part of its overall business;

(3) economic reality test — an individual is less likely to be an employee if he bears risk of loss or has a chance of profit;

(4) specific result test — an individual who is engaged to ensure his/her services are generally at his/her employer's disposal is more likely an employee than one who is engaged to ensure completion of specific work.

Based on these four tests, the court looks at the overall picture to determine if the person is an employee or independent contractor.

Employment income is the teacher's salary or other remuneration received for the performance of duties arising from his/her 'contract of service' as set out in sections 5 and 6 «32-33», «36-46». Section 8 «59-79» describes the expenditures which may or may not be deducted from employment income. Employees' claims for deductions are specifically limited to those enumerated in this section. (Subsection 8 (2) «59»).

Business income (Section 9 «80-82») includes all remuneration received by a teacher for professional services rendered under a 'contract for services'.

A professor may find it advantageous to consider the distinction between these two sources of income, as described below, because of the significant differences in the deductions which are allowable thetefrom. In the case of income from an office or employment, only a restricted list of statutory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses, other than payments on account of capital, which were incurred for the purpose of earning the income. Amortization of capital costs (depreciation) is usually deductible against business income in the form of capital cost allowances as provided by the Act.

In the 1991 Batt case, heard in Federal Tax Court, a business professor contracted with a foreign university to teach a course. He called the fees earned and expenses incurred those of his/her consulting business. In deciding that he was actually an employee and had entered into a contract of service (employee) rather than a contract for services (self-employed), the court noted that the most cogent evidence was the employment contract itself and noted that the letter of appointment from the university was to the taxpayer personally not to the business.

In Martinez (1995), a professional engineer was held to be an independent contractor, not an employee of Z CO, because he worked on a month-to-month term, reported weekly to Z on his progress but designed and oversaw the work after Z defined what it needed, provided his own tools and — unlike the other engineers at Z — was not provided a company car. Conversely, in Korpan (1995) the deciding factor in classifying the taxpayer as an employee was that he bore no risk of financial loss. In Grant Dorosh (1996), the taxpayer did home inspections for a company which in turn was hired in by insurance companies for inspections. The taxpayer decided what houses he would inspect, determined when he would do the inspection, worked without supervision and invoiced and was paid on a per visit basis. On all the facts, he was determined to be an independent contractor.

EMPLOYMENT INCOME

A TEACHER'S SALARY RECEIVED AS RECOMPENSE FOR TEACHing and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent additional or supplemental remuneration from employment. Fringe benefits are generally non-cash emoluments.

Interpretation Bulletin IT-470R enumerates the various common types of fringe benefits and indicates whether or not the value thereof should be included in the employee's income.

FRINGE BENEFITS INCLUDED IN INCOME

Examples of fringe benefits which must be included in income are as follows:

(1) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans except for the mandatory portion which the employer is to contribute under the plan;

(2) allowances for personal or living expenses received from his/her employer;

(3) the value of the benefit received through an employee's personal use of an automobile owned or leased by his/her employer. The automobile standby charge is 2% of the original cost per month in the case of employer owned automobiles and 2/3 of the annual lease costs in the case of employer leased automobiles. Some adjustment may be allowed if the personal use is less than 12,000 kilometers per annum and the business use is greater than 90%. The personal portion of operating costs is a separately calculated benefit, based on the personal kilometers driven multiplied by *14* cents per kilometer;

(4) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. Benefits received from such a plan will not be included in income as long as your employer has not made any contriburions to the plan, however small. (Consult IT-428 for further details);

(5) premiums paid by the university for group life insutance;

(6) imputed interest on interest-free and low-interest loans made by an employer to an employee in certain circumstances. If an employee moves to a new house at least 40 kilometers closer to his/her new location, the benefit may be reduced. The abatement will be equivalent to the amount that would have corresponded to this benefit if the loan had been a $25,000 no-interest loan outstanding for a five-year period from the date the loan was extended;

(7) remission or waiver of tuition fees provided by an educational institution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their spouse and children;

(8) termination payments and amounts received as damages for wrongful dismissal are fully taxable in the year the amount is received. However, a portion thereof may be transferred by way of a lump-sum payment to an RRSP or a Registered Pension Plan (RPP) as follows: (a) $2,000 for each year of service up to and including 1995 that an individual was employed by the employer or a related party; plus (b) $1,500 for each year of service prior to 1989 that the employer's contribution to an RPP had not vested. These transfers must be made either in the year the payment is received or within 60 days after the end of the year *and are over and above the normal RRSP contribution limits*;

(9) Free parking provided by the employer may be regarded as a taxable benefit, although this issue is unclear.

FRINGE BENEFITS EXCLUDED FROM INCOME

Examples of fringe benefits which need not be included in income are as follows:

(1) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical;

(2) employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee if such services are non-discriminatory;

(3) employer's contributions to a group private supplementary health services plan (including dental services) for employees as well as the value of benefits flowing from the plans. Quebec considers these contributions as a taxable benefit, but this benefit can be claimed as a medical expense;

(4) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;

(5) reimbursement of the costs of attending a convention where the employer requires an employee to attend in the line of duty associated with his/her employment;

(6) employer's contributions to a wage loss replacement plan for employees. Receipts from such a plan are exempt where the plan was funded completely by the employee. There are exemptions for payments from plans which existed in 1971 and for events causing illness or disability which occurred before 1974;

(7) transportation passes except for airline passes if the employee travels on a space-confirmed basis and is paying less than half the economy fare for the flight in question. *Bus and rail company employees are exempt as are retirees of any transportation company.*

(8) certain consulting services provided to the employee which, generally, are in the areas of health, termination, or retirement.

DEDUCTIONS AVAILABLE TO EMPLOYEES

Section 8 «59-79» sets out the deductions which are permitted from employment income. Subsection 8(2) «59» contains the general limitation that, except as permitted by section 8, no other deductions are allowable.

Allowable deductions from employment income include the following:

(1) legal expenses — an employee may deduct legal expenses incurred in collecting salary (Paragraph 8 (1) (b) «77») *or returning allowance (Paragraph 60(o.1)«336(1)(e.1)»)* from an employer or former employer.

(2) teacher's exchange fund — a single amount in respect of all employments of the taxpayer as a teacher, not exceeding $250, paid by him/her in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (1) (d) «79»).

(3) travelling expenses — incurred by an employee: (a) who is ordinarily required to carry on the duties of his employment away from his/her employer's place of business or in different places; and (b) who has a contractual obligation to pay travelling expenses in the performance of his/her duties and for which he is not reimbursed. The employee must include form T2200 «TP64.3» signed by the employer with his/her return.

Relevant situations might arise where a teacher participates in an exchange program or is required to commute between two campuses of the same university or employer at his/her own expense (Paragraph 8 (1) (h) «63»). Expenses incurred for travelling from home to the place of employment are not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. These expenses are subject to a limit of *$250* per month for interest and a maximum capital cost of *$25,000 plus GST and PST*. (Paragraph 8 (1) (j) «64») (IT-272R) (See "Automobile Expenses"). The deductibility of automobile lease payments is limited to *$550* per month; GST and QST input tax credits are similarly restricted.

Employees may be eligible for a rebate of GST and QST paid for these expenses. To claim this rebate, the taxpayer must complete form GST370, (VD-358 for Quebec QST) "Employee and Partner GST Rebate" and attach it to his/her return.

(4) dues and other expenses of performing duties — (a) dues for membership in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning employment income, the dues will be an allowable deduction therefrom. (Subparagraph 8 (1) (i) «68a») — (b) faculty association fees qualify as union dues and are deductible from employment income. (Subparagraph 8 (1) (iv) «68b») Beginning in 1997, professional and union dues deductions will be transformed in non refundable tax credits in Quebec. — (c) office rent, salary to an assistant or substitute, or cost of supplies if required to be paid by the employee by his/her contract of employment. (Paragraph 8 (1) (i); subparagraphs (ii) and (iii) «78»).

(5) contributions to a registered pension plan (RPP) of amounts permitted under the terms of the registration of the plan. It should be noted that for defined benefit plans only, contributions in respect of pre-1990 years of past service during which the taxpayer was not a contributor to a pension plan may be deducted up to a maximum of $3,500 each year. For years of pre-1990 past service during which the employee was a contributor, the $3,500 limit is reduced by any contributions made in the current year to his/her registered pension plan. For example, in addition to his/her 1997 RRSP limit, an employee may deduct up to $3,500 in respect of a pre-1990 year of service in which the employee had made no contribution to a defined benefit plan. Undeducted past service contributions carry forward indefinitely, so that if you are already making $3,500 per year of current service contributions, you will not begin to deduct your past service contributions *for years while you were a contributor* until you retire. You can then deduct them at $3,500 per eligible year (see "Pension Reform"). In Quebec, the maximum is $5,500 instead of $3,500.

Supplemental plan arrangements for members at their allowable pension contribution limits have been established at some universities. These plans have special conditions attached to them and outline detailed procedures for the administration of such funds. Specific information about them ought to be obtained from those universities which have implemented such arrangements.

(6) moving expenses are deductible from the *employment or business* income where the taxpayer has moved at least 40 kilometers closer to a new job location. (Until 1995 the 40km distance had to be measured in a straight line, but the Giannakopoulos decision in the Federal Court of Appeal changed the test to 40km by the shortest normal route. However, the 1996 decision in Gail Lagden concerned a taxpayer who had to travel by boat to her new city from her previous home on an island. Although the boat took a route which was more than 40km in travelling from the island to the mainland, this was deemed irrelevant in light of the fact the straight line between the two was less than 40km. *Also, in the 1996 Higgins case, moving expenses were disallowed because although the new home was 42km closer to work by road it was less than 40km by ferry.*) Moving expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or the cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his/her spouse has sold their old residence as a result of the move.

The 1996 John Lachman decision characterized GST paid on a new home as a moving expense. 62 (3) «350». There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet "Moving Expenses," Special release IT 178R2, IIMP 347-1 and form T1-M).

If the moving expenses are greater than the income earned at the new location in the year of the move, the excess may be carried forward and deducted from such income in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students. If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it results in your living at least 40 kilometers closer to the new institution. Such expenses may be deducted against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return. However, such income can include part-time income earned in the new city, even if the primary purpose of the move was for educational reasons. If the student is married and the spouse takes up employment in the new center, the spouse may claim costs of moving the family. Even if the taxpayer has too little income to need the moving deduction, he/she should still keep a careful record of the costs of moving since they reduce net income or taxable income, and many provincial tax credits (and the child benefit payments) are calculated based on the net or taxable income.

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income. If you return to Canada from attending a foreign institution as a full-time student in order to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

In the 1985 Silburn, case the taxpayer's moving expenses were allowed by the courts even though he was moving from teaching duties in Italy, where he was "ordinarily resident," to Canada. Silburn qualified to claim moving expenses as during his residence in Italy he had been under the instruction and subject to the direction of a community college and had therefore been an employee of a Province. University teachers would not be so qualified.

Some taxpayers who are relocated are offered employment contracts which include lump-sum payments to compensate for higher housing costs in the new center. An interesting case arose in 1993, when Revenue Canada tried to include such a payment in the taxpayer's income. The courts held the payment to be a non-taxable reimbursement because it was clear he had to sell his/her home in a lower cost city and buy a comparable new house as a condition of receiving the money. The contract also made it clear the payment was not compensation for services but reimbursement of increased expenses from which the taxpayer derived no profit. Splane v MNR. However, it is important that the taxpayer receive the money as reimbursement for actual costs and that this reimbursement be determined on a clearly quantifiable basis. In the 1994 case Roland M. MacDonald the taxpayer received a monthly allowance of $700 to subsidize the higher housing costs he incurred upon transferring to Toronto from Regina. He relied on Splane but the Federal Court of Appeal found the $700 to be a taxable allowance, not a subsidy, and held against the taxpayer. Splane was further restricted by the 1994 Phillips case, which distinguishes losses from selling an old home (e.g. loss arising on the sale because it has been sold on short notice in a flat market or a loss caused by higher interest rates in the new center due to the premature discharge of the old mortgage) from higher living/housing costs in the new center. A compensation payment which is based on the quantifiable loss on sale is not taxable, but payments which amount to a subsidy of expenses incurred in buying a new house are treated differently.

There continue to be many cases, not always easy to reconcile with each other, concerning payments to employees to compensate for increased housing costs upon transfer to a new city. In Peter Mikkelsen the Tax Court considered the case of a transferred employee who received a mortgage interest subsidy when he moved under an arrangement which would cease when he either quit the company or moved back. It was held that the partial interest payments by the employer were only meant to return the taxpayer to the same economic position he enjoyed before the transfer and so were not taxable payments. The same reasoning was applied in Enrique Hoefele, which considered a plan which compensated the transferred employee for extra interest costs associated with the extra mortgage debt incurred to buy a new home of comparable quality. The plan conferred no economic benefit, did not increase the taxpayer's net worth and hence was not a taxable benefit. But in David Krull, a taxpayer who had no future with his company unless he accepted a transfer was granted similar terms and was held to have received a taxable benefit, on the basis that had he stayed he would have been unemployed, so moving did represent a real financial improvement. This area is still being defined, and it is suggested that great care is required to identify and quantify the reimbursable loss and to confirm that the payment does not represent an improvement in the taxpayer's financial position (see preface note 3). This logic was upheld by the Federal Court of Appeal in 1996 in discussing a Revenue Canada appeal from the Hoefele decision.

(7) Child care expenses may normally be claimed only by the lower income spouse. Higher income spouses may be eligible under certain circumstances, the most usual of which occur where the lower income spouse is in full-time attendance at university or is physically or mentally incapacitated. The deduction is $5,000 for each eligible child under 7 years of age at the end of the year; or who has a severe and prolonged physical or mental impairment. For children over 6 but under 16 *(1995 and prior years — 14)* at any time in the year the deduction is $3,000 each. Costs of babysitting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. The 1996 Levine decision also included a finder's fee for recruiting a nanny as a child care outlay. Frequently, such expenses are not available because the child is in school and no expense is incurred. However, summer camp costs up to $150 per week are claimable for a child who is either under 7 years of age at the end of the year or is severely impaired; and $90 per week in the case of children under *16*. Attendance at hockey and similar schools also qualifies. Expenses may be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a grant. The 1995 McLelan decision also allowed a child care deduction during a period of doctor-ordered rest required by the taxpayer so she could be able physically to return to work after a long illness.

Since 1994, the child care expense deduction in Quebec has been replaced with a refundable tax credit based on family income. This tax credit, whose rate varies from 75% to 26.4% of eligible expenses, is subject to net family income.

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. Canadians serving abroad in the armed forces, in aid programs and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250 (1)). These parents, and others who have been deemed by the Income Tax Act to be resident in Canada in the year in which child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a resident of Canada, is not deemed to be a resident under Subsection 250 (1) unless he/she fits one of the descriptions therein and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See "Residency" and see Revenue Canada Tax Pamphlet "Child Care Expenses").

In the 1993 Supreme Court of Canada decision in E.C. Symes, the court ruled against her attempt to claim as a business expense, the cost of the nanny she employed to care for her children while she ran her law practice. The court held that these were personal expenses not laid out to earn income and should be subject to the limits imposed on child care expenses. The 1996 budget has changed the rules such that, after 1996, anyone who pays child support will not be eligible for the equivalent-to-married credit.

(8) Self-funded leave of absence — Regulation 6801, issued on February 4, 1988, exempts certain leave-of-absence arrangements from the salary deferral arrangement rules as provided under paragraph (1) of the definition of the term in subsection 248(1) of the Act. The regulation basically provides that for an arrangement to qualify as an eligible leave of absence and not be regarded as a salary deferral arrangement it must be in writing and provide that: (a) no more than 33 1/3 per cent of the employee's salary may be deferred; (b) the purpose of the deferral must be to allow the employee to fund a leave of absence of not less than 6 months commencing no later than 6 years after date of deferral; (c) throughout the period of leave the employee does not receive salary from his/her employer directly or indirectly (the employee may during the period continue to receive reasonable fringe benefits); and (d) the employee must return to his/her employer after the period of leave for a period of time not less than the leave period. Note that contributions to the plan should be held in trust for the employee and interest earned on the funds is taxed to the employee in the year it is earned.

(9) Stock Savings Plan (SSP) (Quebec residents only) — An individual residing in Quebec on the last day of the taxation year may deduct from his/her taxable income for Quebec purposes only, the cost of eligible stocks or convertible titles purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesser of the cost of the stocks, the convertible titles or 10% of his/her earned income. A particularly interesting feature is the permanent tax savings if the stocks or titles are left in the Plan at least two years. Stocks or titles will be eligible if they meet certain criteria and are issued by eligible corporations. Stock certificates or titles must be sent directly to a broker and held by him/her for safekeeping. Certain stocks issued by a small corporation are eligible for a deduction equal to 100% of their purchase price. The convertible titles are eligible for a deduction equal to 50% of their purchase price if issued by a small corporation (less than $250 million).

(10) Alimony and Maintenance Payments — Prior to 1993, alimony payments could be deducted if made pursuant to a court order or a written separation agreement as long as they were *payable* on a periodic basis. Maintenance payments (to a separated spouse or ex-common-law spouse) had to be under

court order. The new definition of "spouse" (see preface note 14) does away with this distinction and common-law spouses no longer require court orders. It appears that a pre-1993 breakdown of a common-law relationship severed without court order cannot be retroactively validated under the new rules. If the same couple reunited after 1992 then split up they could fall under the new rules.

Amounts intended for a former spouse under a separation agreement or court order are deductible to the payor and taxable to the recipient provided they satisfy all of the criteria required by the Income Tax Act (See also preface note 8). If recipient spouses direct their alimony to a third party, they are still taxed on the payment as if they had received it. The key is who has the legal right to enforce payment. If it is the recipient spouse, as in the 1995 Arsenault case, then even if she directed the paying spouse to send the money to the landlord, it is the wife and not the landlord who could legally sue for non-payment and hence the amount is taxable to her and deductible from the payor's income. A lump-sum payment is disallowed unless it is a catch-up of overdue periodic payments. The Macburnie (1995) case emphasized the need to be clear whether a payment is capital or income in nature. The payer husband had accumulated arrears and was released from them pursuant to a subsequent court order requiring a payment to his ex-wife of $27,500. Revenue Canada relied on earlier decisions which said that if payments were periodic and otherwise taxable to the payee, the fact they are not paid on time does not alter their character. What converted these late payments to a capital lump-sum was the subsequent court order under which the court said the payments were clearly made.

Child support payments made pursuant to a written agreement or a court order issued after May 1, 1997 are no longer taxable to the recipient nor deductible to the payor. These provisions do not apply to existing agreements or court orders unless the agreement/court order is varied or both parties jointly elect to have the new provisions apply. Note that these changes apply only to child support. Alimony/Maintenance payments for the ex-spouse are still taxable to the recipient and deductible to the payor.

Interested parties should note that again in 1997, the Federal Court ruled that informal agreements are not valid for the purpose of permitting deductions for alimony or child support payments — McManus.

Legal fees for divorce proceedings or to establish a right to alimony or maintenance are not deductible but fees involved in suing a spouse to enforce a court order are. Costs of defending such an action, or of defending an action claiming increased maintenance payments, are non-deductible.

(11) Registered Retirement Savings Plan Contribution — Under pension reform, the RRSP contribution limits were increased to the lesser of 18% of earned income or $11,500 for 1991, $12,500 for 1992 and 1993, $13,500 for 1994, $14,500 for 1995 and $13,500 for 1996 to 2003. These limits are reduced by a Pension Adjustment for those taxpayers who are members of a Registered Pension Plan (RPP). The Pension Adjustment is reported on your T4 slip each year. *The contribution limit for 1997 is based on the taxpayer's earned income and pension adjustment as reported in 1996.*

Since 1991, taxpayers are permitted to carry forward unused contribution limits. In 1996, the original seven year carry forward was changed to permit an unlimited carry forward of unused contribution limits. Each year, Revenue Canada calculates and reports your unused contribution limit on your Notice of Assessment.

It is worth mentioning that in addition to contributing to your own RRSP, you may also contribute to an RRSP *of which your spouse/common-law spouse is the beneficiary.* However, the total contributions to all RRSPs in any one year cannot exceed your available contribution limit. This may be particularly advantageous if your spouse will be in a lower tax bracket when the funds are ultimately withdrawn from the RRSP. If you contribute to a spousal RRSP, any amounts withdrawn *in that year or in either of the two following years* will be included in your income, *even if the funds are withdrawn from a different RRSP.* The *two-year* time limit starts from the year your contribution was made, not the year in which the deductions were claimed *(i.e. if you make a contribution to a spousal RRSP in 1997, any amounts withdrawn from any spousal RRSP before 2000 will be included in your income).*

Those taxpayers in receipt of either severance or retirement allowances may make an additional contribution to their own RRSP over and above their normal contribution limits. An amount equal to $2,000 per calendar year of service up to and including 1995, plus an additional $1,500 per calendar year of service before 1989 for which pension benefits have not vested, may be contributed to an RRSP. After 1995, no additional years will be included in calculating the amount.

In practice, Revenue Canada's position is that if normal employee benefits continue to accrue after "termination," it is unlikely that employment has ceased even though the individual is not required to report to work. Revenue Canada's assessing policy is that payments which replace earnings of a statutory notice period are not for loss of an office. They suggest that such payments should be distinguished from those in recognition of long service or loss of employment and that no part of such payment may be made to an RRSP as an extra contribution.

Self-administered RRSPs are becoming more popular. A wide range of investments may be made using funds in a self-administered RRSP including, since 1995, Canada Savings Bonds and investments in privately held companies carrying on an active business (certain restrictions apply). Foreign publicly traded securities may also be held by an RRSP, subject to a 20% restriction based on the cost of the securities held by the plan.

On or after a marriage breakdown, a tax-free transfer of funds from one spouse's RRSP to the RRSP of (other/former) spouse is permitted if both spouses are living separate and apart and the transfer is done pursuant to a court order.

Until 1997, your RRSP automatically matured on or before December 31 of the year in which you turned 71. New rules introduced in 1996 require that, effective in 1997, RRSPs mature before the end of the year in which you turn 69. In 1997, taxpayers aged 69, 70 and 71 will have to ensure their RRSPs are — (a) converted to a life annuity (with or without a guaranteed term), or — (b) transferred to a Registered Retirements Income Fund (RRIF) to avoid having the entire balance in their RRSP at the end of 1997 collapsed and subject to tax in 1997.

Effective 1996, RRSP/RRIF administration fees, which relates to the services provided by the RRSP/RRIF carrier rather than to the investments inside the plans, are no longer deductible. *Revenue Canada has recently confirmed that the payment of Administration fees and investment council fees inside an RRSP/RRIF will not be considered to be a benefit to the beneficiary. Administration fees paid outside the RRSP/RRIF will not be treated as additional contributions to the plan.*

The rules governing payouts from RRIFs changed in 1993. The new rules increase the proportion of total RRIF assets which must be paid out as RRIF income from ages 71 (reduced to 69) to age 77. After age 78, the minimum payout percentage is lowered. RRIFs acquired before 1993 can choose to maintain the original payout percentages until age 77. Thereafter, all RRIFs are subject to the same payout percentages. Since 1993, not all of the assets of the RRIF must be distributed by age 90. *The new rules require that 20% of the total assets in the RRIF be distributed each year after age 90.*

Individuals are permitted to have more than one RRIF. You may withdraw more than the minimum amount prescribed at any time, but you must withdraw at least the minimum amount. Payments may start at any time after the purchase of the RRIF but may not be delayed for more than one year following the creation of a RRIF.

(12) Home Office and Travel (T2200's, «TP64.3») — It is worth noting that a taxpayer may be an employee, but if he/she is not provided with an office by the employer and the employer so certifies on a form T2200 (Quebec, TP64.3), a room set aside in the employee's house and used solely for the purpose of earning income can be claimed as a home office. The employee can deduct a proportionate part of the rent or, if an owned home, he/she may deduct a reasonable proportion of maintenance costs (fuel, electricity, cleaning, minor repairs). The T2200 form is also used if the employee is required to travel (e.g. between several work sites) as a condition of the employment contract and is not reimbursed for travel costs. (See also "Automobile Expenses").

PENSION REFORM

The major aim of the pension rules in place since 1990 has been to increase the tax-assisted *savings* limits for all types of pension plans. In particular, there has been an attempt to integrate more closely the pension benefits received under an employer-sponsored plan and an individual's RRSP. To do this a Pension Adjustment calculation is prepared by the employer and reported on the employee's T4. The pension adjustment is based either on total contributions (both employer and employee) to the plan in the case of a money purchase pension or on the level of the benefit entitlement for a defined benefit pension.

It is to be noted that individuals in a defined benefit pension which provides the maximum benefit will no longer have $1,000 of RRSP room (until 2003).

Taxpayers are now able to indefinitely carry forward unused RRSP contribution room. This means that if an individual does not have the funds to place in an RRSP in a given year, he/she will not lose that tax-assistance as was the case under the previous system. On the other hand, the taxpayer can make a contribution in a year (subject to the limits) and not claim the deduction until a later year when, for example, his/her income is taxed at a higher rate. Another provision previously allowed an individual to contribute up to $8,000 in excess of his/her *unused contribution* limits. While he/she did not get a tax deduction for the contribution, interest thereon accumulated tax-free. The $8,000 overcontribution limit was reduced to $2,000 beginning January 1, 1996.

Individuals with excess contributions above $2,000 must first apply the excess against the contribution limit until the excess contribution reduces to $2,000. The $2,000 remains as a lifetime overcontribution "cushion" for the taxpayer in the event that the calculations for the new rules result in the taxpayer exceeding his/her RRSP limits. Apart from the $2,000 "cushion," the rules impose a 1% per month penalty on excess contributions so careful use of the "cushion" is recommended.

The maximum contribution limits were first revised in the February 1992 budget, then in 1995, and again in 1996, and are now as follows:

Year	RPP Money Purchase Limit	RRSP Limit
1990 (a)	$ 3,500	$ 7,500 (b)
1991	$ 12,500	$ 11,500 (c)
1992	$ 12,500	$ 12,500
1993	$ 13,500	$ 12,500
1994	$ 14,500	$ 13,500
1995	$ 15,500	$ 14,500
1996-2002	$ 13,500	$ 13,500
2003	$ 14,500	$ 13,500
2004	$ 15,500	$ 14,500
2005	indexed	$ 15,500
2006	indexed	*indexed*

(a) The dollar limits for 1990 were limited to 20% of earned income; thereafter the limit is 18% of earned income. Starting in 1990, earned income does not include pension income. Beginning in 1991, earned income includes disability benefits paid under CPP/QPP.

(b) This limit is reduced to $3,500 minus employee pension contributions for those entitled to benefits under pension plans or Deferred Profit Sharing Plans (DPSP's) where a contribution was made in the year.

(c) The limit for 1991 and subsequent years is reduced by the amount of any PA (Pension Adjustment) for the preceding year. The carry forward of unused RRSP room to a subsequent year first applied in 1991.

The February 1997 budget introduced the concept of "pension adjustment reversals" (PAR's), which is designed to return contribution room to members of registered pension plans who have lost RRSP room due to pension adjustments based in part on employer pension benefits which for any number of reasons do not vest. *Where, after 1996, an individual ceases to have entitlement to benefits under a pension plan, the plan administer must report the PAR to Revenue Canada beginning in 1998. The PAR will increase the RRSP contribution limit in the year of termination beginning in 1998.*

RRSP holders are allowed to borrow tax-free up to $20,000 of existing funds from their RRSP to buy a principal residence. Couples (including common-law spouses) can each withdraw up to $20,000 for a jointly owned home, if *neither spouse* previously owned *a home.* A taxpayer cannot put funds into his/her RRSP and then *immediately* borrow them to put toward a house. This temporary program was transformed into a permanent program by the 1994 budget and allows first-time home buyers to use RRSP funds to buy a house after March 1, 1994, by tax-free withdrawals of up to $20,000 to buy a house by October 1 of the calendar year following the year of withdrawal.

A taxpayer is deemed to be a first-time buyer if neither the taxpayer nor his/her spouse has owned a principal residence for at least the five calendar years preceding the date of withdrawal. The new rules require that, to be eligible for a deduction for income tax purposes, funds deposited in an RRSP must remain in the RRSP for 90 days prior to withdrawal. Repayments of the withdrawn funds are to be in *annual* instalments of up to 15 years, beginning the second calendar year following the calendar year of withdrawal. Repayments made in the first 60 days of a calendar year are allowed as repayments relating to the previous calendar year.

SCHOLARSHIPS AND GRANTS

SCHOLARSHIPS, FELLOWSHIPS, BURSARIES AND PRIZES

The Income Tax Act does not define the terms "fellowship" "bursary," "scholarship," "prize" and "research grant." However, Interpretation Bulletin IT-75R3 contains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award bearing the title "fellowship" may be classified as a "research grant" for tax purposes. (IT-75R3, paragraph 10).

Paragraph 56 (1) (n) «312g» requires that the total of all amounts received during a year in respect of any or all of the above in excess of $500 must be included in income. However, if the grantee spends the award money "in the production of a literary, dramatic, musical or artistic work," then in calculating the taxable amount, the grantee can deduct from the awards all outlays made to qualify for the award, up to the amount spent in the production. The eligible outlays do not include personal living expenses or reimbursed or tax-deductible amounts. Where a grantee receives payments of $500 or more in two successive calendar years, the $500 deduction may be claimed in each year resulting in a total deduction of $1,000. It may therefore be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be *claimed as a deduction if they are in receipt of* types of grants. (Sections 62 and 63 «347-356»).

An interesting tax case in 1997 involved Revenue Canada's unsuccessful attempt to tax a music award as income. Two prizes totalling $31,000 were awarded to the manager of a band for the purposes of recording an album of original music. The court decided the award prizes were taxable under the specific subparagraph 56(1)(n)(i) and not as business income.

RESEARCH GRANTS AND EXPENSES

As mentioned above, only the aggregate of the bursary type awards received in a year is eligible for the $500 deduction. (Paragraph 56 (1) (n) «312g») (IT-75R3, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses incurred (Paragraph 56 (1) (o) «312H») and the $500 exemption is not applicable in this case. Personal or living expenses such as meals and lodging are normally not allowable but may be deducted when they become part of travelling expenses incurred in carrying on research away from home.

Revenue Canada Taxation has now expressed its view of what can be considered a research grant. If the primary pur-

pose of the grant is to enable the recipient to further his/her education/training, then the grant will be considered a fellowship and the expenses not deductible. If on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant. IT-75R3 also states that where there are two purposes, as long as the primary purpose is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, Revenue Canada's policy will be to leave the determination of the primary purpose to the grantor — the university. In this regard, it is important to note that recently Revenue Quebec reassessed certain recipients of university research grants from universities in Quebec on the basis that they were in receipt of employment income notwithstanding the funds were described as research grants. This logic is the basis of IT-75R3 paragraph 22 which says, "individuals (such as university faculty members) whose duties of employment include research responsibilities are not entitled to treat a portion of their regular salaries as a research grant when they engage in the type of research work ordinarily expected of them under their terms of employment." It appears the recipient must establish he/she does not normally engage in research of the type proposed, if he/she wishes to characterize the funds as a research grant rather than merely salary by another name.

Awards described as "fellowships" are taxed as fellowship under paragraph 56(1)(n) *«312(g)»* if its primary purpose was to further the education and training of the recipient. If the primary purpose is research, it is included in income under paragraph 56(1)(o) *«312(h)»*. It is worth noting that while both subparagraphs (n) and (o) recognize personal or living expenses, the strict wording of (n) recognizes expenses incurred in fulfilling the conditions under which "a scholarship, fellowship, bursary or prize that is to be used by the taxpayer in the production of a literary, dramatic, musical or artistic work" was received.

A researcher is entitled to claim his/her travelling expenses

(1) between his/her home and the place at which he temporarily resides while engaged in the research work;

(2) from one temporary location to another; and

(3) on field trips connected with his/her work (IT-75R3, paragraph 32).

The view of Revenue Canada is that the travelling expenses of a researcher's spouse and dependants are not deductible from a research grant. Though this question has not been decided by the Federal Tax Court, Revenue Canada has reassessed a number of taxpayers disallowing these deductions. CAUT continues to lobby the government to allow the deduction, as a research expense, of the travelling cost of spouse and dependants.

By private letter ruling issued in 1996, Revenue Canada has indicated that the entire cost of a computer can be used to offset a research grant. If the computer is used to perform the research.

Sabbaticants on leave within Canada should explore the possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a more permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R3, paragraph 34).

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all his/her eligible expenses supported by receipts where practical.

Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom but the total expenses cannot exceed total research grant money received. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R3, paragraph 33).

Although eligible research expenses may be deducted from a research grant, they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of $500 in any taxation year regardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may avoid an income tax assessment of funds used to defray research expenses by applying to his/her university for a research grant in lieu of all or part of his/her salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See "Sabbatical Leaves").

It may be noted that the recipient of both a fellowship and a research grant may deduct $500 (or $1,000 if receipts span two calendar years) from his/her fellowship as well as the total amount of his/her research expenses from his/her research grant.

SABBATICAL LEAVES

ONLY THE CANADIAN INCOME TAX ASPECTS OF SABBATICAL leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described in later sections of the Guide.

RESIDENCY

A Canadian resident is subject to Canadian Income Tax on his/her world income whereas a non-resident is only subject to tax for certain Canadian sourced income. The question of whether or not you are resident in Canada for tax purposes is therefore significant.

Revenue Canada, Taxation issued IT-221R2 dealing with residency. Where a teacher is absent from Canada for less than two years, he/she will be presumed to have retained residence status while abroad unless he/she can clearly establish severance of all residential ties on leaving Canada and if there is no evidence that return to Canada was foreseen at the time of departure (i.e. by way of employment contract). There is a presumption that a taxpayer gone from Canada for over two years is non-resident and a taxpayer gone for less than two years is resident. In some situations taxpayers gone for less than two years have nonetheless been held to be non-resident. In Allan Peel (1996), a taxpayer who left Canada in April and returned in June the next year was held to be non-resident. He had sold his house and his wife quit her job to move abroad. The foreign job fell through and at the end of the school year the family moved back to Canada. IT-221R2 outlines the primary residential ties of an individual to be his/her dwelling place(s), his/her spouse and his/her dependants, personal property and social ties:

Dwelling Place — "An individual who leaves Canada, but ensures that a dwelling place suitable for year-round occupancy is kept available in Canada for his/her occupation by maintaining it (vacant or otherwise), by leasing it at non-arm's length, or by leasing it at arm's length with the right to terminate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

Spouse and Dependants — "If a married individual leaves Canada, but his/her spouse or dependants remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."

Personal Property and Social Ties — "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g. furniture, clothing, automobile, bank accounts, credit cards, etc.) or social ties (e.g. club memberships, etc.) within Canada after his departure."

Other Residential Ties — Other ties that may be relevant are the retention of:

(1) provincial hospitalization and medical insurance coverage;

(2) a seasonal residence in Canada;

(3) professional or other memberships in Canada (on a resident basis); and

(4) *Child Tax Benefit.*

OVERSEAS EMPLOYMENT EXEMPTION

Employees of Canadian employers working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax (Section 122.3). An employee may be granted an income-tax reduction of up to 80% of his/her overseas remuneration. This credit is based on maximum annual remuneration of $80,000, prorated if the employment period is less than a year. This applies to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development or other prescribed activities. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. For purposes of Quebec income tax the eligible person will be totally exempt after residing one year abroad. If the stay is less than a year, there will be a deduction proportional to the number of completed months worked abroad.

RESEARCH EXPENSES DURING SABBATICAL

A university teacher who plans to carry on research during sabbatical leave should arrange his/her affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status as determined by the guidelines in IT-221R2 as discussed above.

Sabbaticals (Residents of Canada) — If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he/she actually stays in Canada or emigrates temporarily to a foreign country. In either case, he/she will be taxed by Canada on his/her world income. If one is obliged to pay foreign income taxes on any part of world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, one should make certain that he/she receives sufficient sabbatical income in the form of research grants to cover research expenses.

Sabbaticals (Non-residents of Canada) — Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are:

(1) sabbatical salaries, business or professional income, research grants, fellowships, etc.,

(2) investment income and

(3) rental income.

A taxpayer must file an individual income tax return in respect of the income included in class (1) above, (IT-75R3, paragraph 38). Non-residents are allowed to claim personal credits only where substantially all of their income for the year from all sources is income from employment in Canada, a business carried on in Canada, or Canadian scholarship and research grants. This limitation was broadened to allow credits such as medical expenses and certain other credits where there are certain additional types of income as specified above (Section 115). Subparagraph 115 (2) (e) (i) provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had previously become a non-resident of Canada in a previous year if:

(1) the work is performed outside Canada, and

(2) such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contracts in the ordinary course of a business carried on by his/her employer.

See "Canadian Investment Income of Non-Residents" for the tax treatment of non-resident investment and rental income. Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.

LEAVES OF ABSENCE TAKEN ABROAD

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada he/she must declare and pay tax on his/her world income. If one establishes non-resident status he/she is then taxable in Canada only upon income from sources within Canada. One may, however, become taxable on part or all of his/her world income in the new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his/her tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. The deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 «I087-1094».

A taxpayer who plans to abandon temporarily his/her Canadian residency should consider the rights to claim a tax credit for Canadian income taxes under the tax laws of the new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channeled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his/her salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

BUSINESS INCOME

MANY TEACHERS PROVIDE SERVICES AS INDEPENDENT CONtractors for their universities or for other institutions under a contract for services (not an employment contract) which does not give rise to income from employment. Aside from his/her regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income, the teacher may deduct such expenses as are allowable from business or professional income. Such individuals will need to become familiar with the GST rules which may apply to this business activity.

The GST is designed as a tax on the final consumer although it is imposed on a multi-stage basis. Therefore, each registrant (which in very general terms is anybody delivering a good or service) charges GST on the goods or services it sells and pays GST on the goods or services it buys for which it will claim an input tax credit. All it remits to the government is the net amount.

The "small supplier" provision in the legislation gives a business generating less than $30,000 of taxable sales the right to choose whether to register. The principal advantage of registration is the ability to claim a credit or refund for the GST on purchases used in the business. While the trader, if registered, also has to charge GST on its sales, this should not be disadvantageous where the sales are to another registrant who will be entitled to receive a credit for the tax charged.

The main disadvantage of registration is that records have to be maintained and periodic returns filed which may prove costly in either time or professional fees.

The "quick method" of filing allows a registrant to keep the GST *and base in GST remittance using* a fixed percentage of sales, *the difference to be in lieu of any input tax credits on non-capital outlays.* (Note that GST on capital items purchased will always be refunded regardless of the filing method chosen). Qualifying small businesses can file once a year rather than quarterly. Qualifying businesses include manufacturers, retailers and service companies with annual sales under $200,000, food stores with sales under $500,000, but does not include legal, accounting or financial consulting businesses. The fixed percentages range from 1% for food stores, to 3% for retailers, to 5% for manufacturers and services.

Quebec is at present committed to harmonizing its provincial sales tax with the federal GST *and* imposes a provincial sales tax (QST) of 6.5% *(7.5% in 1998)* on goods and services. This tax is *based on the selling price plus* the 7% GST for a combined rate of 13.96%.

All music lessons, regardless of the level taught, are considered "educational services" and are therefore GST exempt. Tutoring is tax exempt as an "educational service" as long as the tutoring follows a school curriculum. Otherwise, GST must be charged. Since October 1996, GST paid on books by libraries and educational institutions, previously partially refundable, is now 100% refundable.

Most medical services provided by health care professionals are exempt. Suppliers of medical services do not charge their patients but cannot claim back GST paid on inputs either. Those professionals whose spouses own a corporation will want to review their activities since wages paid directly by them are exempt whereas charges to them by a service corporation attract GST resulting in an additional cost to the professional as a taxpayer.

Charities registered for income tax purposes are generally exempted from charging GST, although this does not extend to activities commercial in nature. No GST is levied on such activities as sales of tangible goods if salespersons are volunteers and prices are not over $5.00; admission tickets if not over $1; admission prices to films or shows if tickets are priced at cost; services targeted to underprivileged or disabled children; memberships in public bodies. The rules and exemptions are complex and should be consulted. Charities are also given a 50% rebate for GST paid on purchases for noncommercial use and application can be made on a prescribed form. Receipts need not be filed but should be retained in case of a later audit.

In addition to routine teaching duties a professor may teach special courses in summer or night programs or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employment contract particularly where the subjects are taught under the same conditions and discipline as apply to courses in the regular curriculum.

CONTRACT FOR SERVICES

In some circumstances, the teaching of non-credit courses may be performed under a non-employment arrangement. Some of the factors which provide evidence of a contract for services for the teaching of non-credit courses are as follows:

(1) A contract of service (employment) generally exists if the person for whom the services are performed has the right to control the amount of work, the nature and the direction of the work to be done and the manner of doing it. A contract for services (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he/she requires to attain the desired result (Interpretation Bulletin IT-312, paragraph 4).

(2) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him/her in providing the services should be clearly defined in a formal contract or exchange of correspondence.

(3) The employment of the services of others by a teacher in carrying out his/her contractual obligation is evidence of a contract for services.

(4) A contract for services may be implied where a teacher supplies services to more than one university or institution.

It may also be helpful to examine the four tests discussed earlier in this guide. *(See Distinction Between Business and Employment Income)*

Many universities enter into separate contracts with teachers for the above-mentioned supplementary services. Where a university pays for such on invoice through accounts payable or reports the income on the T4A «Relevé 2» form rather than on the T4 «Relevé 1», such practice provides evidence that the university does not consider the remuneration to be employment income. In addition, the university should not withhold any income tax, CPP «QPP» or *Employment Insurance* on these payments. Administratively, this greatly strengthens the teacher's position when reporting the fees as business income on his/her tax return, although it does not change the proper legal characterization of the relationship between the taxpayer and the payer.

A professor who teaches a specialty course within the university confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channeled through university payroll and reported on the T4 «Relevé 1» form the recipient may experience some difficulty in persuading the District Taxation Office that it is business income. His/her prospects for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A «Relevé 2». Some universities will honor such requests.

Clearly, it is to a teacher's advantage to have all business income recognized as such because of the broader range of deductible expenses. For instance, if a teacher maintains an office in the home in order to earn business income, the expenses of the office are deductible from his/her business income. (See "Home Office Expenses"). Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that any deficiency must be paid when his/her annual income tax return is subsequently filed. Furthermore, taxpayers with income on which tax is not deducted at source and which attracts at least $2000 ($1200 for Quebec residents) of tax in the year are required to make quarterly instalment payments, failing which interest will be charged on the deficiency (See Individual Income Tax Return for calculation of "Net Income") (Subsection 156 (1) «1026»).

FISCAL YEAR (UNINCORPORATED BUSINESS)

In an attempt to reduce individual taxpayer's ability to defer taxes on self-employment income, Revenue Canada introduced legislation in 1995 which attempted to force self-employed individuals to adopt a calendar year for income tax purposes. As a result of intense lobbying, non-calendar year ends are still allowed, although taxpayers with non-calendar year ends are required to estimate what their income to the end of the calendar year would have been based on their normal year end financial statements and to pay tax on this "stub-period" income. Any income included under these provisions in one year is deductible in calculating income in the subsequent year.

Special provisions apply to the income for the stub period from the end of the normal fiscal period to December 31, 1995 which was included in income for 1995. This stub period income may be deferred and recognized over a maximum of 10 years. However, if a taxpayer ceases to carry on business in one year, the balance of the 10 year reserve will come into income in the following calendar year. Additional rules deal with death, bankruptcy or ceasing to be a non-resident.

ACCOUNTING FOR PROFESSIONAL INCOME

The taxpayer must declare all professional income in the year in which it becomes receivable regardless of whether or not it is actually received. *(The accrual method).* An account for services rendered will be deemed to have become receivable on the date when the bill for services is presented or the date when the bill would have been presented if there were no undue delay in presenting it, whichever is earlier. In certain circumstances, an offsetting deduction may be claimed against receivables as a reserve for doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20 (1) (l) (m) and (n) «140, 150, 152»). *Certain professionals and professional partnerships (accountants, dentists, lawyers, Quebec notaries, medical doctors, veterinarians, or chiropractors) may elect not to include year-end unbilled work in process in their income. The value of the work in process will include the value of the owner's time.*

DEDUCTIONS FROM BUSINESS INCOME

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred in order to earn the income provided the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining an asset of enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. Less common may be expenses for promotion and entertainment. This type of outlay must not only be reasonable but is generally restricted to 50% of actual cost. Recovery of GST on these outlays is also only 50%. One must be prepared to document such expenses with supporting receipts if requested to do so.

An individual in business may deduct salary paid to a spouse or child, providing the expense is reasonable in the circumstances and intended to earn income.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail.

HOME OFFICE EXPENSES

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he/she may deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible. Expenses for home offices will be allowable only to the extent of the taxpayer's net income for the period from the business and only where the office is the principal place of business or is used on a regular or continuous basis for meeting clients, customers, or patients.

If the taxpayer can meet these criteria, the maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

(1) capital cost allowances are *potentially* subject to recapture upon the sale of the property or upon conversion back to personal use if no actual decline in value has occurred;

(2) a taxpayer who claims capital cost allowance renders himself/herself liable *to tax on any* capital gains on the office portion of his/her home when he/she sells or converts it to personal use.

Full exemption from capital gains tax under the principal residence rules will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT-120R3, paragraphs «35, 36 and 37»). Only one home per married couple is eligible for the principal residence exemption with respect to gains accruing after 1981.

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax on any capital gain as a principal residence whether or not capital cost allowance is claimed. (IT-120R3 paragraph 38).

Capital cost allowance (CCA) on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rates for furniture and computer hardware including system software are 20% and 30% respectively (Classes 8 and 10) and are applied to the fair market value at the time they were converted from personal to business use, or to cost if acquired directly for business purposes. In Quebec, computer hardware bought new and used for business purposes is deductible at the rate of 100%. *If computer equipment is acquired between 26 March 1997 and 31 December 1998, the depreciation rate is 125%. On the other hand, this additional deduction of 25% is not subject to recapture of depreciation upon disposal of this asset.* At the close of each year the CCA (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be the applicable percentage rate of the residual balance which is described as the "undepreciated capital cost." (See example under "Automobile Expenses"). Property acquired during the year is eligible for only one-half the normal rate applicable to the particular capital cost allowance class in the year of acquisition.

CONVENTION EXPENSES

The general rule is that a *self-employed individual* may deduct from business income the cost of up to two conventions a year held by a business or professional organization related to the taxpayer's business. The law requires the convention be held at a location consistent with the territorial scope of the organization, but if the organization is an international one, this would allow deductibility of a convention held almost anywhere. A taxpayer can be required to prove the convention helped him/her in earning income from business. He/she cannot deduct costs of a spouse or children (unless they are active in the business) and can only deduct 50% of the convention cost represented by food and entertainment. *If meals are included in the cost of the convention, the Income Tax Act deems $50 per day to be the cost of the food provided.*

AUTOMOBILE EXPENSES

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires a record of the total costs and of the portion reasonably attributable to business use. If requested, the taxpayer should be prepared to satisfy Revenue Canada that he/she is entitled to the expenses claimed, be able to produce vouchers for the listed automobile expenses and to support both the total kilometers and the business kilometers travelled during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips. If a taxpayer's business office is in the home, the costs of travelling between the office and the clients premises may be claimed.

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, carwash, licence, finance costs and insurance. Interest on car purchases before September 1st 1989 *or after December 31, 1996* is limited to $250 per month *($300 per month for a car purchased before 1997).*

Subject to the half-year rule mentioned above, *(See Home Office Expenses)* capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the asset, being the original cost less accumulated depreciation. Commencing in *1997*, Revenue Canada imposed a maximum value of *$25,000 excluding* sales tax. Lease payments are restricted to the least of the payment, *$550* per month ($650 per month for a lease signed *before 1997*) *plus taxes*, and the portion of the actual payment that $20,000 is to 85% of the list price including sales tax. This maximum was increased to $24,000 for acquisitions after August 31, 1989, *and to $25,000 for 1997.* (If the car was acquired after December 31, 1990 the maximum value is exclusive of GST and provincial sales tax.)

A travel record should be kept and the cost per kilometer determined by dividing the total cost by the total kilometers. This unit cost may then be applied to the number of kilometers travelled on business.

Each auto purchased after 1987 for an amount exceeding the maximum must form a separate class for calculating CCA unless the vehicle is used at least 90% for business. No terminal loss or recapture on disposal of the car is allowed. However, for autos purchased for less than the maximum, the old CCA rules continue to apply.

An example may help to clarify these rules:

Car purchased in 1995 for	$ 15,000
Capital cost allowance for 1995	
30% of $15,000 x 1/2	(2,250)
Undepreciated capital cost	
Dec. 31, 1995	$ 12,750
Capital cost allowance for 1996	
30% of $12,750	(3,825)
Undepreciated capital cost	
Dec. 31, 1996	$ 8,925

If we assume the vehicle was sold or traded in 1997 for $6,000 the loss of $2,925 may be deductible in certain circumstances as a terminal loss, because the original cost was less than the maximum. Again, assume that in 1997 the replacement vehicle cost $26,000 before tax. The deduction for 1997 is 1/2 (half year rule for new assets) x 30% x $25,000 or $3,750. (This assumes no PST and fully recoverable GST. If PST is 8% and no GST is recovered, the car can be put into the relevant class for CCA purposes at $28,750, i.e. to include PST and GST calculated on $25,000.)

A statement of automobile expenses for 1997 might consist of the following:

Operating expenses	
Gasoline	$ 2,000
Car wash	200
Parking	360
Repairs	700
Licence	60
Insurance	400
Finance charges	1,560
	$ 5,280
Capital cost allowance for 1997	
30% of $25,000 x 1/2	$ 3,750
TOTAL	$ 9,030
Kilometres travelled	
Old car - odometer reading when sold	64,000 km
- odometer reading Jan. 1, 1997	(53,000)
Kilometres - old car	11,000
New car - odometer reading Dec. 31, 1997	11,575
TOTAL kilometres - both cars	22,575 km
Cost per kilometre - .40 ($ 9,030/22,575 km)	
TOTAL business use of automobile for the year	3,000 km
Automobile expense claim - 3,000 km x .40/km	$ 1,200

For those registered for GST and QST, tax paid on these business expenses will qualify for an input tax credit. Before August 1995, no credit for QST was given on gasoline and vehicle costs.

BUSINESS OR PROFESSIONAL FEE INCOME

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032 — Statement of Income and Expenses — is available from any District Taxation Office. The statement may cover a taxation year ending on December 31 or any other fiscal period which has been properly adopted by the taxpayer. (See "Fiscal Year").

A typical example was included in the 1996 tax guide.

INVESTMENT TAX CREDITS

The tax system contains rules permitting taxpayers to claim a tax credit for part of the cost of conducting scientific research. Eligible expenses include purchases of equipment and outlays for operating costs as long as it is for work which is done by or for furthering "scientific research and experimental development," as defined by Revenue Canada.

This system allows tax credits or, in certain circumstances, cash refunds to companies engaged in research with commercial application, including many small companies incorporated by individual scientists. The rates vary among regions of Canada depending upon their state of economic development. Research salaries, including salaries paid to the incorporator, are eligible expenses. Since December 1992, the rules have been changed again to simplify determination of eligible "overhead" costs. Overhead-type outlays up to 65% of direct research salaries can be claimed *by using a proxy amount election when filing.*

Revenue Canada now requires that any application for investment tax credits be filed within eighteen months of the end of the fiscal year of the business.

These rules are potentially very helpful to researchers but require careful professional guidance, particularly since many provinces have parallel programs of their own with different rules. (See guidelines regarding re-filing of prior years' returns pursuant to the terms of the Fairness Package — preface note 9).

TAXATION OF ARTISTS, WRITERS AND MUSICIANS

Revenue Canada Bulletin IT-504R2 (March 6, 1989) deals with the determination of income for artists and writers who are self-employed. The subject matter includes sources of income, reasonable expectation of profit and inventories *and gifts of art (see paragraph 11 to 18).* The section dealing with reasonable expectation of profit describes the criteria used to determine whether or not a business is being carried on. This Bulletin will be of interest to all those whose cteative efforts do not promise to result in large incomes. Generally, the IT Bulletin recognizes that artists may take years to recognize a profit from their activities, but at the same time tries to distinguish between genuine artists engaged in artistic business and those merely engaged in a hobby. Revenue Canada will consider several factors including (1) how much time is devoted to the art; (2) the extent of public exposure of the artist's work; (3) whether the artist is represented by an agent/publisher; (4) how much time is devoted to marketing; (5) revenues received and the profit/loss history; *(6) the variation over time in the value or popularity of the taxpayer's work, (7) whether the expenses are relevant to the endeavours,* (8) the artist's academic and professional qualifications; (9) membership in relevant associations, *(10) the level of public and peer recognition, awards, etc., (11) the significance and increase in gross income, and (12) the potential possible distribution.*

Artists and writers who have full time employment as a university professor may also find it useful to have the support of their employer that the expenditures they incur are not required in order to maintain employment. Expenses of employed artists and writers are covered in paragraphs 19 to 23 of the IT Bulletin. Expenses up to $1,000 incurred in pursuing a "qualified artistic activity" can be deducted so long as they do not exceed 20% of employment income from artistic activities less any other employment expenses which are allowed. Any expense which exceed the limit can be carried forward to the subsequent year.

In Daniel J. Brock (1994) the principle was recognized that one criterion of business — as opposed to a hobby — is the reasonable expectation of profit. In the Brock case, a writer-teacher had losses in 1986-1989 of $4,202, $7,152, $5,674 and $3,858 respectively, and enjoyed his first sales only in 1992 (of $6,286). His losses were disallowed on the grounds that he was not engaged in a profit-making venture.

Artists, writers and musicians should also refer to IT-311 (IMP 80-5) which covers the allowable expenses of musicians and self-employed performers and IT-312 (IMP 80-3RJ) which contains guidelines on whether such individuals are employees or are self-employed. Musicians using their own instruments in employment will want to refer to a new section, 8 (1)(p) *«78.4»*, which deals with deductions for the costs of musical instruments. Maintenance, rental, insurance and capital cost allowances are deductible to the extent that they do not exceed employment income from this source. However, it is important to ensure that the use of the instrument is directly for employment purposes or is a condition of employment, as opposed to a personal hobby, since use related to the latter is not deductible. CAUT would be happy to advise anyone requiring clarification of points in these areas.

INCORPORATION

SIGNIFICANT TAX ADVANTAGES MAY BE OBTAINED BY INCORPORating a business. The low tax rate allowed Canadian small businesses operating in particular provincial jurisdictions, combined with the dividend tax credit, may result in a lower aggregate tax burden than that applicable to an unincorporated business. For example, the corporate rate of tax may vaty from *18% to 23% on the first $200,000 of taxable income,* compared to personal tax rates ranging *up to 54%.* While some additional tax may be exigible upon the withdrawal of such income, by way of a dividend, there may be ways of reducing or deferring such tax so that the overall burden is less.

Other advantages besides the potential for tax deferral, include the possibility of splitting income among family members and the potential eligibility for the $500,000 capital gains exemption that is available on the disposition of the shares of a small business corporation The costs of incorporating would include initial costs and ongoing extra accounting and legal fees and annual filing fees to the jurisdiction in which the company is incorporated.

PERSONAL SERVICE CORPORATIONS

In the past, executives and highly paid employees have attempted to reduce their personal tax burden by interposing a corporation between themselves and the persons to whom they provided services. Frequently, this corporation was used to split the executive's or employee's income among his/her family members.

To ensure that individuals who use such corporations do not achieve any undue advantage through the corporation, the only deductions allowed to the corporation are for the wages, salaries and other employment benefits paid to these incorporated individuals. No expenses *other than those that could be claimed by an employee* are deductible. Furthermore, such corporations now pay tax at the maximum corporate rate which is not significantly different from the highest personal rate. Thus there is little, if any, advantage to such arrangements at the present time.

In 1993, the Tax Court in David T. McDonald Co. looked at the taxpayer's corporation set up by a man who had many years of experience in importing and marketing shoes representing a foreign producer in Canada. Revenue Canada failed to prove it was a personal services corporation (PSC), because McDonald had so many years in the trade that he was a credible consultant and the corporation bought and sold on its own account. Societé de Projets ETPA Inc. (1993) decided that the taxpayer's company was not a PSC by determining that the company with which it did business exercised no control over the principal shareholder; the taxpayer's company did some business elsewhere; rent was paid to the other company, and overtime costs borne by the taxpayer's corporation; expenses and risk of loss were on the taxpayer.

BUSINESS INVESTMENT LOSSES

If one disposes of a share or loan receivable from a Canadian small business corporation either by an arm's length sale or because the corporation is effectively insolvent, the resulting loss multiplied by the fraction of the loss which is allowable for that year (75% for 1990 and later years), may be deducted from income from other sources. The company must carry on business in Canada and 90% of its assets, valued at fair market value, must be employed in the business operation. Being effectively insolvent includes bankcuptcy and cases in which it is reasonable to expect the corporation will be wound up, and where, in fact, it has been dormant for 24 months.

MISCELLANEOUS

U.S. TAXES

Unlike Canada, the US unposes death duties on property owned in the U.S. including that owned by non-residents. The tax starts when total property in the U.S. exceeds $60,000 and the rates escalate quickly. *The fourth protocol to the Canada/US Income Tax Convention now provides that Canadians will have access to a pro-rata share of the $600,000 exemption allowed to US Citizens. A Canadian's exemption will be prorated based on the percentage of US based assets in the Canadians world wide estate. In addition, US succession duties will be creditable against Canadian income taxes arising on death and Canadian income taxes will be creditable against US Estate taxes.*

The U.S. also imposes taxes based on deemed residency as defined by the "substantial presence" test. The person living in the U.S. on a temporary basis can be considered substantially present and therefore taxable if the total of all days spent in the current year plus 1/3 of the days spent in the year prior and 1/6 of the days spent in the year immediately prior to that, total at least 183. There are exemptions to this rule, one of the most important being the "closer connection" test. Professional advice is recommended for persons who are concerned they may fall within these provisions.

Social security payments by one country to a resident of the other country will only be taxable only in the country of residence. Low income residents of both countries will no longer be subject to withholding tax at source and may, in some instances, no longer be taxable on such income.

ALTERNATIVE MINIMUM TAX

Alternative minimum tax (AMT) measures were introduced effective in 1986. Because of changes to the original proposals and a $40,000 income exemption, this tax will likely apply only to large capital gains, tax-sheltered income and cases where large amounts have been transferred to pension plans or RRSP's after 1985. *Since 1997, in Quebec, the direct transfer of a retirement allocation into a RRSP is not included in the calculation of alternative minimum tax.* Taxpayers who in 1994 used the Lifetime Capital Gains exemption may have been impacted since the tax-free section of the gain was added back for AMT calculations. However, the AMT mechanism basically permits a taxpayer who pays excess tax in one year as a result of the AMT rules, to apply that excess against taxes payable in the following seven years. Therefore, taxpayers in receipt of retirement or severance allowances should be alert to AMT considerations particularly if they do not anticipate significant future income.

FARMS

Farms, or farming operations, have been significant tax shelters for many years. Several changes to the treatment of farm income and losses were originally proposed under the 1987 tax reform, mainly dealing with the deductibility of farm losses and the use of the "cash basis" for computing profits or losses.

The Government has decided to consult with farm groups before implementing further changes. Nonetheless, for taxation years commencing after 1988, an inventory adjustment will be required to reduce cash basis losses created by an accumulation of inventory, subject to transitional relief for existing farm businesses.

The law seeks to give full farming losses to bona fide farmers while restricting their deductibility in the case of those who farm while deriving their main income elsewhere. The decision in E. Wurtz (1993) defines the question a court will ask in determining if a farmer is full-time or not: was his or her other source of income "the fuel for the engine of economic survival during a period of an unbroken string of substantial farm losses." If yes, his or her ability to deduct farm losses is restricted.

In Alphonse E. Leblanc (1994), the Court also looked to the investment in the business by the taxpayer. Dr. Leblanc had invested considerable time and some $900,000 in his vineyards, as opposed to only $78,000 of capital in his medical practice. He began to generate profit in his first year of commercial production, and the court treated him as a full-time farmer, with no restrictions on his deductible losses. Similarly, in John Ralph Watts (1995), a dentist who averaged 35 hours per week on farming and 32 hours per week in his practice and had invested $150,000 in the farm, was held to be able to deduct full losses as a full-time farmer. The court identified three criteria: time spent on farming; the amount of the capital investment; and the actual and potential profitability.

It is important, however, to note that the courts will evaluate each farm loss case on its own merits given the wide variety of circumstances which may be involved.

There still remain considerable advantages from engaging in farming operations. Farm property may be transferred, within certain limits, to children of the taxpayer on a "rollover" basis or, if sold, may permit the vendor to claim the $500,000 capital gains exemption. Many other considerations are relevant and professional assistance should be sought before any farming operation is considered.

WORKS OF ART

Works of art often provide taxpayers with non-taxable enjoyment as well as a tax deduction. If donated to a recognized charitable institution, the full value at the time of the gift may be claimed as a charitable donation (without the 20% limit, 50% in 1996 *and 75% in 1997*) and, in most cases, without having to pay capital gains taxes on the increase in value over the purchase price. Where the gift does not qualify for this treatment under the Cultural Property Export and Import Act, the taxpayer may nevertheless obtain some advantage by reason of the fact that he or she may elect a transfer price between cost and market value for gifts of capital property to a charitable organization.

INTEREST EXPENSE

One of the ways to improve personal cash flow is to eliminate debt on which non-deductible interest is being paid. Available cash should be used *firstly* to repay funds borrowed for personal expenditures (such as a home mortgage or loans for personal assets) rather than to repay loans for investment or business purposes.

Interest on money borrowed to acquire commodities, such as gold, is not deductible if any gain or loss will be treated as a capital gain or loss. Similarly, it is possible that tax authorities will seek to disallow interest on loans used for the purpose of acquiring assets whose major potential is capital appreciation as opposed to a return in the form of taxable income such as dividends or rent.

If an individual owns investments or a business, it may be possible to convert non-deductible interest into deductible interest if care is exercised in restructuring the loans. It is worth noting that while interest is generally not deductible if there is no corresponding income-generating asset, nonetheless interest related to a loan for the purchase of an income-generating asset may in some circumstances continue to be deductible even after the sale of the underlying asset itself. Interest on loans for investment purposes is only deductible to the extent that it is actually paid in the year unless the taxpayer computes his/her income on the accrual basis.

While the deduction of interest (and other carrying charges) in excess of investment income is not precluded, any cumulative net investment losses incurred in 1988 and subsequent years may affect the *ability to claim* the capital gains exemption claim. To the extent that this exemption has not been fully utilized, consideration should be given to deferring such expenses (interest is generally deductible when paid) until the year following the realization of an otherwise exempt capital gain. Shareholders of private companies might also consider receiving dividends to offset the investment losses if the net cost is less than the loss of the capital gains exemption.

Individuals who are partners in an unincorporated business (legal, medical, etc.) may consider using accelerated drawings to pay down personal debts in respect of which the interest expense is not deductible. The partners could then borrow to inject capital into the business or the partnership could borrow to replace needed working capital. In either case, the interest on these new loans should be deductible. Furthermore, the interest on these loans will not be included in the calculation of "cumulative net investment losses" as such losses will be business rather than investment losses.

DIRECTOR'S LIABILITY

The case law in respect of Director's liability continues to accumulate. In a situation involving the failure of a corporation to remit employee's withholding taxes, one director was held liable as he had not formally resigned prior to the failure. Another director who had resigned in writing and two shareholder had accepted the resignation in writing was held not liable.

SENIORS' BENEFITS

New Seniors' benefits were originally proposed in 1996 to replace existing Old Age Security and Guaranteed Income Supplement benefits. The key features of the proposed changes are:

(1) Anyone 60 or older at December 31, 1995 will be allowed to continue under the old system; no benefits will be reduced.

(2) Senior singles with no other income will receive $11,420 per annum, couples will receive $18,440 per annum, tax-free and fully indexed.

(3) These benefits will be "clawed back" as other income rises. Benefits will be full "clawed back" as other income approaches $52,000 for singles and $78,000 for couples.

(4) Generally, singles and two income couples with income up to $40,000 including OAS/GIS will be slightly better off. The figure for one income couples is $45,000.

No legislation has yet been tabled to implement these changes.

CANADA PENSION PLAN

As of November, 1997, proposals for reviving the Canada Pension Plan (CPP) originally introduced in February, 1997 were being debated in the House of Commons. The CPP entitlement will be based on a five year average earnings as opposed to three. The maximum pension will remain close to the indexed $8,840 amount for 1997.

Premiums (one-half is paid by the employer) were 5.6% in 1996 on pensionable earnings between $3,500 and $35,400. For 1997, premiums were increased to 6% on pensionable earnings between $3,500 and $35,800. For 1998, premiums rise to 6.4% and will continue to increase until they reach 9.9% in 2003. The maximum pensionable earnings will increase each year with inflation.

Commentators have been quick to point out that the rate of return (estimated to be 3% over inflation) will not likely yield as good a result as personal RRSPs or RPPs. The CPP does, however, have a disability feature.

STUDENT LOANS REPAYMENTS

Effective August 1, 1997, those facing financial hardships in repaying student loans may defer paying interest for up to 30 months (increased from 18). When added to the six month period following graduation when no payments are due, students will now have up to 3 years to deal with arranging loan payments.

CANADIAN INVESTMENT INCOME OF NON-RESIDENTS

WITH A FEW MINOR EXCEPTIONS, DIVIDENDS, INTEREST, rents, royalties and other passive income, payable to non-residents from sources within Canada are subject to withholding tax. The rates range from 5% to 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer *should* give notice of his/her non-residency to companies, banks, and other institutions that pay him/her investment income and direct them to withhold the tax and remit it to the Receiver General. Banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures involved and will perform this service for their customers.

CANADIAN DEPARTURE TAX

Persons who cease to be residents of Canada should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 128.1 «*242-247*»). Exemptions and elective provisions exist and should be investigated.

Canadian tax law has for many years provided for a deemed disposition of all capital assets upon giving up Canadian residency, with the exception of certain defined assets called "taxable Canadian property." As of October 1, 1996, new rules will restrict even further the class of assets considered taxable Canadian property, limiting them now to Canadian real estate, Canadian business property and a few other financial assets such as pension rights and stock options. This will ensure that capital gains tax will become due upon departure to the extent the taxpayer is holding onto capital assets which have appreciated in value. In lieu of paying the tax at once, the taxpayer can elect to post security and defer paying tax until the property is actually sold (see preface note 11). *Legislation in respect of these changes has not yet been introduced in Parliament.*

CANADIAN RENTAL INCOME

Non-residents — If a non-resident owns a home and rents it during his/her absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

1(a) The taxpayer may arrange with an agent, or his/her tenant, to withhold and remit 25% (or less, if reduced by treaty) of the gross rents and permit such remittances to constitute a complete discharge of the liability for *Canadian* income taxes on rental income. (Paragraph 212 (1) (d)). (The Quebec Taxation Act does not levy a withholding tax on payments to non-residents).

1(b) The non-resident may then elect under Section 216 to pay tax on his/her net rental income at marginal rates applicable to residents but without *claiming* personal tax credits for himself/ herself or dependants within two years from the end of each taxation year in which the rents were received. The marginal rates for the taxation year will be applied to net rental income after deduction of all relevant expenses such as realty taxes, repairs, insurance, mortgage interest, agents' fees, capital cost allowances on furnishings, etc. If the tax on net rental income proves to be less than the amount already withheld, a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed on the building since it will be recaptured upon reoccupation. Capital cost allowance on furniture and equipment may be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See "Business or Professional Fee Income").

For example, suppose a teacher rented his/her residence containing furnishings valued at $10,000 on September 1, *1996* under a lease running from September 1, *1996* to August 31, *1997*. He would be entitled to claim capital allowance of $1,000 (1/2 of 20% of $10,000) from rental income received during the period of September 1, *1996* to December 31, *1996*. The conversion is deemed to have occurred on the change of use. However, if the fair market value of the furnishings on August 31, *1997* turns out to be greater than $9,000 ($10,000 minus capital cost allowance of $1,000), then any excess of market value over $9,000 will be recaptured in *1997*. If the fair market value should exceed $10,000 che excess is a capital gain, which is taxable at 3/4 of the ordinary tax rates in *1997*. The teacher will be entitled to no capital cost allowance for *1997* in any event since the property was not in use as a business asset on December 31, *1997*.

The above example assumes that the teacher had a cash profit (income before CCA) of at least $1,000 during the period from September 1, *1996* ro December 31, *1996*. A loss cannot be created by claiming CCA on eicher furnishings or the building.

It is possible there could be a substantial deterioration in the value of furniture over the period of a lease. This could well result in a reduction in the fair market value in excess of the capital cost allowance claimed. This "terminal loss" will serve to reduce taxable income in the year from any source.

Subsection 45 (2) «284» allows the taxpayer to elect that no change in use has occurred in the conversion of property from a personal use property to an income generating property. By so doing, even though the taxpayer will not be able to claim the house as a principal residence in years of non-residency, he/she will be able to defer any capital gains triggered when the rental property is eventually reconverted to be a personal use property (See "Election under Subsection 45 (2) «284»").

(2) As an alternative to the procedure described above, the non-resident may elect to file with Revenue Canada, Taxation form NR6 which is a joint undertaking by the non-resident and his/her agent to file an income tax return (under section 216 as described under 1(b) above) within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15% depending on the treaty Canada has with the country in which the Canadian non-resident resides) of the net rental income (rent less expenses but before deducting CCA). When the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an overpayment. A separate undertaking is required for each taxation year. (Subsection 216 (4)) *and should be filed before the start of the taxation year.*

Residents — An individual who remains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his/her world income, including the net rental income of his/her home, if applicable. (See form T-776, Statement of real estate rentals). The federal government has also introduced new requirements imposing on all Canadian residents an obligation to disclose all foreign-held assets with a total tax cost over $100,000. (Note: the use of cost rather than value means, for example, that a taxpayer who paid $90,000Cdn for a foreign condo which has appreciated to $110,000 need not file unless the taxpayer owned other foreign assets worth at least $10,000). The regulations exempt certain properties, including personal-use property (e.g. a foreign condo used as a personal residence rather than as a source of rental income), active business assets, and the foreign component of RRSPs, RRIFs and RPPs. Penalties for non-compliance are very severe ranging up to 10% of the value of the foreign assets for each year of failure to report. (See preface note 11).

ELECTION UNDER SUBSECTION 45 (2) «284»

When a *principal* residence is rented (or used in a business) and thereby converted to an income-producing property, the taxpayer is deemed by subsection 45 (1) «2B1» to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis the house was the taxpayer's principal residence. Subsection 45 (1) «2B1» also deems the taxpayer to have reacquired the property — both land and building — at that fair market value, and the taxpayer may claim capital cost allowance on the deemed reacquisition cost of the building. However, the taxpayer may elect under subsection 45 (2) «284» to be deemed not to have commenced to use his/her property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition. At the time of moving back into the house there will be *no* deemed disposition and reacquisition *and no gain or loss*. If the 45 (2) «2B4» election is not made, any increase in value during the rental period will be taxed because of the deemed disposal at fair market values the end of the rental period. The 45 (2) «2B4» election should be filed with the *tax* return for the year during which the initial change occurred. Revenue Canada will however *generally* accept a late filing of the election.

During the years when an election is in force, the owner may *be eligible to* designate the residence as his/her principal residence for up to four years (except where section 54.1 «286» applies as discussed in the following paragraph) even though he/she did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his/her residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. The individual must be a resident, or deemed to be resident in Canada by subsection 250 (1) during the years the property was rented in order to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45 (2) «284», all rental income (net of applicable expenses except capital cost allowance) is subject to tax.

Section 54.1 «286» removes the four-year limitation referred to in the preceding paragraph in instances under subsection 45 (2) «284» where the employee has moved as a result of his/her employer wishing him/her to work at another location.

A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation.

SUMMARY OF ADVANTAGES OF NON-RESIDENT STATUS

As discussed above, a teacher on sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada. However, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in IT-221R2:

(1) Income received by non-tesidents from sources outside Canada is not subject to Canadian income tax.

(2) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents. *There is no withholding tax on interest paid in foreign currency (i.e. $US) or on most government debt instruments.*

(3) Net rental income will probably be taxed at lower rates to non-residents than to residents.

(4) Some non-residents (for example, residents of U.S.A.) may *be able to* de-register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents. *Care should be taken to de-register the RRSP in the calendar year after ceasing to be a resident of Canada.*

(5) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his/her investments, which, if judiciously selected, may result in less capital gains tax than he/she would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his/her interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the consequence to Canadians who plan to go abroad are discussed in the following sections.

INTERNATIONAL TAX TREATIES AND FOREIGN TAXATION

IN ADDITION TO THE CANADA-UNITED KINGDOM INCOME Tax Convention and the Canada-U.S. Income Tax Convention, the following *is* a list of countries with which Canada has signed tax conventions as of October *1997*.

Argentina, Australia, Austria, Bangladesh, Barbados, Belgium, Brazil, Cameroon, Cyprus, Czech *and Slovak* Republic, Denmark, Dominican Republic, Egypt, Estonia, Finland, France, Germany, Guyana, Hungary, *Iceland**, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Jamaica, Japan, *Kazakhstan*, Kenya, Korea, Latvia, Liberia, Lithuania*, Luxembourg, Malaysia, Malta, Mexico, Morocco, Netherlands, New Zealand, Nigeria*, Norway, Pakistan, Papua New Guinea, People's Republic of China, Philippines, Poland, Romania, Russia, Singapore, *South Africa*, Spain, Sri Lanka, Sweden, Switzerland, Tanzania, Thailand, Trinidad and Tobago, Tunisia, Ukraine, Zambia, and Zimbabwe.

The Agreements between Canada and the countries marked with an asterisk have not been ratified as of October 1997.

The purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that will apply. International tax treaties are usually reciprocal in that they apply in teverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provision will, *in most instances*, modify the local laws.

CANADIAN TAX CREDIT FOR FOREIGN TAXES

A teachet who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on world income. The Canadian Income Tax Act gives the individual the right to deduct an amount from his/her Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is less. As a result, a teacher who retains Canadian residency will be taxed on the foreign-source income at the higher of the Canadian and foreign tax rates.

CANADIAN TAXATION OF SABBATICAL SALARY

Since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two years. (IT-221R2). (See Sabbatical Leaves). Even if a teacher successfully establishes that he/she is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115 (2) (c) «1093d»). An exemption from Canadian tax in paragraph 115 (2) (e) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sabbatical. (See also IT-161R3, Paragraph 3).

THE O.E.C.D. MODEL CONVENTION

For the most part, Canada's various tax agreements follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Cooperation and Development (O.E.C.D.) at Paris on April 29, 1977, and updated on July 23, 1992. Canada is a member of O.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, follow this model. The 12 page Model Convention contains 30 articles broken down into 7 chapters which cover scope, definitions, taxation of income (articles 4, 14, 15, 19 and 20 which are summarized below are included in this chapter), taxation of capital, methods of elimination of double taxation, and special provisions for teaching remuneration.

The Model Convention contains the following articles which may be of interest to teachers and students.

Article 4: Resident — The laws of each Contracting State will determine the meaning to be attached to the term 'resident' for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or capital situated therein.

In the event a person is classed as a resident of both Contracting States, various criteria are stipulated to determine his/her resident status. These are: location of a permanent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

Article 14: Independent personal services — Income derived by a resident of State 'A' in respect of professional or other independent personal services shall be taxable only in State 'A' unless he/she has a fixed base regularly available to him/her in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term 'fixed base' is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a center of activity of a fixed or permanent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the "fixed base." 'Professional services' include such activities as independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians and other "professionals."

This rule covers those who periodically, and for their own benefit, lecture or teach for wages or honoraria outside Canada. Administrators may deduct withholding taxes from such payments. They may be unaware that this treaty with Canada does not require Canadians to pay tax. In this situation, the Canadian taxpayer is required to file a US tax return to recover the tax paid. Unfortunately, this is not a simple matter. The foreign tax authorities generally require the correct forms to be used and to be completed accurately. This usually involves professional advice. Because the tax is not payable, Revenue Canada is not required to allow a Foreign Tax Credit against the income, even though they do require that the income be reported and Canadian tax paid.

Article 15: Dependent personal service — Salary or wages derived by a resident of State 'A' in respect of an employment shall be taxable only in State 'A' unless the employment is exercised in State 'B' in which case it may be taxed in State 'B' subject to the following conditions:

The employment income of a resident of State 'A' earned in State 'B' will be taxable only in State 'A' if:

(1) the recipient is present in State 'B' for not more than 183 days in the fiscal year, and

(2) the remuneration is paid by an employer who is not a resident of State 'B', and

(3) The remuneration is not borne by a permanent establishment or fixed base which the employer has in State 'B'.

Article 19: Government service — Salaries paid to residents by State 'A' present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State 'B' solely for the purpose of rendering the services, the salary will be taxed only in State 'B'.

Article 20: Students — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on maintenance funds received from sources outside State 'B' regardless of whether he remains a resident of State 'A' or becomes a non-resident.

GENERAL PROVISIONS

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between contracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country on sabbatical salary or maintenance funds received from outside sources during his/her visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article 15. Also, where the OECD model is followed, Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign county, although they will be taxed by Canada (because the taxpayer is still considered resident in Canada pursuant to paragraphs 115 (2) (b) and (b.1) «1093 (b) and (c)»). Canadian source interest, dividends and royalties should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

SPECIAL EXEMPTION FOR TEACHING REMUNERATION

The Model Convention no longer contains the provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be included in any new tax treaties nor in any renegotiation of existing treaties.

Teachers visiting Canada from the following countries will be subject to withholding at source on teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he/she may apply for a refund of taxes paid on teaching income and Canada Pension Plan contributions, providing he/she meets the exemption of the applicable treaty. These comments apply to agreements with Denmark, Finland, Ireland, Norway, Trinidad and Tobago and Japan. Persons who teach in those countries or are in Canada as teachers from those countries will want to carefully consider the 1989 revision to Interpretation Bulletin IT 6BR2, as well as the applicable treaty.

RESIDENTS OF TREATY COUNTRIES TEACHING IN CANADA

A professor from a treary country who is teaching in Canada should take note of his/her position with regard to income taxes in the homeland as well as the Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states, but may not absolve such individuals from liability for income taxes at home.

CANADIAN RESIDENTS TEACHING IN TREATY COUNTRIES

Professors planning to reach in other countries should enquire as ro wlether they can be exempted from withholding taxes, and should make arrangements to apply for exemptions, where applicable.

Canadians should bear in mind that the agreement exempts Canadians from income tax only in the foreign country and not necessarily in Canada. If the individual remains a resident of Canada he/she will be subject to Canadian income tax on world income. However, if he/she becomes a non-resident, he/she will not be taxable by Canada on income from sources outside Canada. Whether he/she may remain tax-exempt in the treaty country after becoming a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments. He/she should also keep in mind thar it is only a matter of time before the reciprocal two-year exemptions will be elimnared from all Canadian international tax treaties and possibly with retroactive consequences.

TAXATION IN THE UNITED STATES

This section deals with specific and unique articles in the U.S. convention.

The Canada-US. Tax Convention took effect on October 1, 1984, for certain reductions in withholding tax ar source on dividends, interest, royalties, pensions and annuities; on January 1, 1985, for other reductions in tax from the former Convention; and on January 1, 1986, for cases where tax is increased from the former convention. A *third* Protocol between Canada and the United States for a new treaty was signed *March 17, 1995 and was ratified on November 9, 1995. A fourth protocol was signed on July 29, 1997 but has not yet been ratified.*

Any fees for personal services (non-employment income) performed in U.S. are not taxable in U.S. unless he/she has a "fixed base" regularly available in U.S. ro which the income is attributable.

A professor who plans to take a sabbatical leave in the United States will probably qualify as a student ("F" visas) or as an educational or cultural exchange visitor ("J" visas) and as a non-resident alien of the United States. In these categories the individual may exclude from income subject to U.S. tax the sabbatical salary paid ro him/her by the Canadian university. Otherwise, remuneration for services performed in the U.S.A. will normally be subject to U.S. tax even though the employer is outside the U.S.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income for U.S. tax purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, reseatch or other employment required as a condition of receiving the grant be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds $300 per month multiplied by the number of months for which the grant has been received during the year. The $300 monthly exclusion from income is available only if the grant is made by a foreign government, a non-profir organization that is exempt from U.S. income tax, by the government of the US., or one of its agencies, or a state government, or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive. Thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

Overriding rules — The above rules contained in U.S. Legislation are subject to overriding rules in the 1984 Canadian-US. Tax Convention.

Provisions in that Convention of interest to teachers are:

Article IV: Residence — follows closely Article 4 of the OECD Model Convention. In the case of dual residency, the provisions of the treaty must be referred to.

Article XIV: Independent personal services — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

Article XV: Dependent personal services — will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:

(1) the remuneration is not more than $10,000 (U.S.) or

(2) he/she is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employer resident in the U.S. or by a foreign employer's business in the U.S.

Article XIX: Government service — a Canadian citizen will nor be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does nor apply if the government is actually carrying on a business in the US.

Article XX: Students — See Article 20 of the OECD Model Convention.

OBJECTIONS — PENALTIES

NOTICES OF OBJECTION AND APPEALS

When a taxpayer receives an income tax *reassessment* with which he/she disagrees, he/she *must* serve a notice of objection within 90 days from the mailing date of the *reassessment* (see Preface Notes regarding the Fairness Package). A taxpayer can serve a notice of objection *on the original Notice of Assessment* any time up to one year after the filing deadline for the year in question. The notice of objection must be directed to the district office or a tax centre, either in person or by registered mail.

The Appeals Division of Revenue Canada, Taxation will review the assessment and will contact the taxpayer and will either vacate, vary or confirm the assessment and notify the taxpayer of its action. If the taxpayer is not satisfied with this action he/she may, within 90 days from the mailing date of the notice, appeal to the Tax Court of Canada or, at a higher level, directly to the Federal Court. In either case the court will review the assessment and grant a hearing ro the taxpayer or a representative and then will either dismiss the appeal or allow it and vary or vacate the assessment. At the Tax Court level (since 1991), any representative other than the taxpayer must be a lawyer if the amount in dispute is over $12,000; for amounts under $12,000 the representative need not be a lawyer. The taxpayer must be represented by him/herself or by a lawyer in the Federal Court.

It should be noted that amendments to taxpayers' returns are statute barred after three years have elapsed since Revenue Canada originally assessed a particular year. This limit does not, of course, apply to returns which are fraudulent.

PENALTIES

Penalties imposed for late filing, tax evasion and similar offences are now greater since the 1987 tax reform. Higher penalties are generally not imposed for initial offences but will apply, in full, to second offences. As an example, failure to file a return for the second time in a three year period will result in a doubling of the *late filing* penalty to 10% (instead of 5% the first time) of unpaid tax plus 2 percent (instead of 1% the first time *for a maximum of 12 months*) per month *(for a maximum of 20 months)*. The maximum penalty increases from 17% ro 50%.

GENERAL ANTI-AVOIDANCE RULES

The 1987 tax reform provided rules intended to restrict abusive avoidance transactions while nor affecting "legitimate commercial and family transactions." Most taxpayers will not be affected unless they engage in abusive tax planning.

DECLARATION OF TAXPAYER RIGHTS

Revenue Canada Taxation published a Declaration of Taxpayer Rights in 1987. This declaration can be summarized as follows:

(1) Fair treatment in all dealings with National Revenue Taxation means important rights to (a) information; (b) impartiality; (c) courtesy and consideration; and (d) presumption of honesty.

(2) Fair treatment under the constitution and laws of Canada includes important rights to (a) privacy and confidentiality; (b) independent review; and (c) an impartial hearing before payment

You are entitled to every benefit allowed by the law, which means you have the right to arrange your affairs in order to pay the minimum tax required by law. You can also expect your government to administer tax law consistently and to apply it firmly to those who try to avoid paying their lawful share. See also the note on the government's "fairness package" in preface note 9.

FINAL NOTE

CAUT WILL ENTERTAIN REQUESTS FROM LOCAL AND PROVINCIAL associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such problems and questions should be sent to: Robertson & Hill, 328 Frank Street, Otrawa, Ontario, K2P 0X8 with a copy to Robert Moore in the CAUT office. Robertson & Hill will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will then be sent a copy of the comments and the decision on funding.

Although CAUT cannot pay for individual tax counselling or for tax enquiries of a routine nature (i.e., those that are dealr with in this Guide or other CAUT-sponsored publications) or for those questions which are unrelated to a university context, such questions can be referred to Robertson & Hill 613-236-0559. Individuals should identify themselves at Robertson & Hill as members of CAUT. Rates that CAUT has obtained for members are as follows, exclusive of GST:

Partners — $135 per hour
Managers — $80 per hour

References to the Quebec Income Tax Act were added or amended by Professor James Drew of the École des Hautes Études Commerciales (Montreal).

Readers of this guide should note that the material presented herein is for general information purposes only and is not intended to provide specific advice for all situations. The particular circumstances of any individual's tax situation must be taken into account. Accordingly, no action should be taken solely on the basis of the information provided herein. Professional advice should be obtained before embarking on a specific course of action.

FEDERAL INCOME TAX RATES 1997

Taxable Income	Basic Federal Tax	Marginal Rate On Excess
0	—	17%
$ 29,590	$ 5,030	26%
$ 59,180	$ 12,724	29%

Note: For 1997 there is a 3% surtax of basic federal tax payable after deducting personal and dividend credits, plus a second surtax of 5% on basic federal tax in excess of $12,500.

COMPARATIVE PROVINCIAL RATES 1997
(% of Basic Federal Tax)

Newfoundland	69.0*
P.E.I.	59.5*
Nova Scotia	58.5*
New Brunswick	63.0*
Quebec	(SEE BELOW)
Ontario	48.0*
Manitoba	52.0*
Saskatchewan	50.0*
Alberta	45.5*
British Columbia	51.0*
N.W.T.	45.0
Yukon	50.0*
Non-Residents	52.0**

* These jurisdictions each exact a surtax, generally on higher income levels. To determine your precise provincial surtax, you must refer to the appropriate Revenue Canada tax guide for each jurisdiction.
** Extra Federal tax in lieu of provincial tax

QUEBEC INCOME TAX RATES 1997

Taxable Income	Basic Provincial Tax	Marginal Rate On Excess
0	—	16%
$ 7,000	$ 1,120	19%
$ 14,000	$ 2,450	21%
$ 23,000	$ 4,340	23%
$ 50,000	$ 10,550	24%

Note: Quebec taxpayers receive an abatement of 16.5% of the basic federal tax. Starting in 1993 a new tax was imposed in Quebec called contribution to the Health Services Fund. This tax applies generally to net income excluding salary. The maximum amount of tax is $1,000 and it is paid when the income (excluding salary) is over $125,000. A non refundable credit of 20% of the tax paid is given to the taxpayer so the net maximum paid is $800.

PERSONAL TAX CREDITS
REDUCTION OF TAXES PAYABLE
(Federal & Provincial, 1997)

	Quebec*	Other Provinces**
Basic Personal	$ 2,278	$ 1,592 - 1,855
Married***	$ 2,097	$ 1,327 - 1,546
Dependent		
First	$ 520	
All Others	$ 480	
Disabled	$ 1,590 (MAX)	$ 580 - 676
Age Exemption****	$ 934	$ 858 - 1,000
Mental/Physical Impairment-Self	$ 1,160	$ 1,044 - 1,216
Education	$ 660	$ 395 - 460
CPP/QPP/EI & Tuition	37%	25 - 29%
Pension Income	$ 370	$ 246 - 287
Charitable Donations		
First $200	37%	25 - 29%
Excess	44%	42 - 49%
Medical Expenses Over 3% of Net Income	37%	25 - 29%

* All credits for dependents are reduced by 20% of net income.
** Dependent upon provincial tax rates.
*** For years after 1992, individuals of the opposite sex who are cohabiting for the preceding twelve months or are the parents of the same child will be treated as married.
**** The federal credit will be reduced where net income exceeds $25,921 and eliminated where net income exceeds $49,134.

RÉSIDENTS CANADIENS ENSEIGNANT DANS LES PAYS LIÉS PAR TRAITÉ

Les professeurs qui projettent d'enseigner dans d'autres pays devraient se renseigner s'ils peuvent ou non être exemptés de la retenue fiscale et prendre des dispositions pour demander une exemption, le cas échéant.

Le Canadien devrait retenir que l'accord l'exempte de l'impôt sur le revenu seulement dans le pays étranger et non pas nécessairement au Canada. Lorsqu'il demeure résident canadien, il devra payer l'impôt canadien sur son revenu mondial. Cependant, lorsqu'il devient non-résident, il n'aura pas à payer l'impôt canadien sur le revenu provenant de sources étrangères. Ce sont l'accord particulier du pays en question et son interprétation par le fisc local qui décideront s'il peut demeurer exempt de l'impôt dans le pays signataire de la convention après être devenu non-résident du Canada. Le professeur canadien devrait voir ce qu'il en est avant de contracter des engagements. Il ou elle devrait aussi se rappeler que les exemptions biennales réciproques sont vouées à disparaître de tous les traités fiscaux internationaux du Canada et qu'il pourrait y avoir des répercussions rétroactives.

IMPOSITION AUX ÉTATS-UNIS

Cette section traite de certains articles particuliers dans la convention des États-Unis.

Certaines modalités d'une nouvelle convention fiscale canado-américaine sont entrées en vigueur à des dates différentes soit le 1er octobre 1984, quant à certaines réductions de la retenue fiscale à la source sur les dividendes, intérêts, redevances, pensions et rentes, le 1er janvier 1985 quant à d'autres réductions fiscales de la convention antérieure et le 1er janvier 1986 quant aux cas qui comportent l'augmentation de l'impôt par rapport à la convention antérieure. Un *troisième* protocole entre le Canada et les États-Unis pour la signature d'un nouveau traité a été paraphé *le 17 mars 1995 et enterriné le 9 novembre 1995. Un quatrième protocole a été paraphé le 29 juillet 1997 mais n'a pas encore été entériné.*

Les honoraires de services personnels (revenu ne provenant pas d'un emploi) assurés aux États-Unis ne sont pas imposables aux États-Unis, sauf lorsque le professeur a un «établissement stable» qui est ordinairement disponible aux États-Unis et auquel le revenu est attribuable.

Le professeur qui veut se prévaloir d'un congé sabbatique aux États-Unis pourra probablement se classer comme étudiant (visa "F") ou comme visiteur relevant d'un programme d'échange éducatif ou culturel (visa «J»). Le professeur qui est dans une de ces catégories peut exclure de son revenu imposable aux États-Unis le salaire sabbatique que lui verse son université canadienne. Autrement, la rémunération des services accomplis aux États-Unis sera normalement assujettie à l'impôt américain bien que l'employeur se trouve à l'extérieur des États-Unis.

Lorsque le candidat à un grade dans une université des États-Unis reçoit une bourse, la valeur de celle-ci peut être exclue du revenu aux fins de l'impôt, que la bourse soit de provenance américaine ou autre. Toutefois, toute partie d'une subvention qui constitue une rémunération pour un enseignement, une recherche ou un autre travail exigé en tant que condition de la bourse est imposable à moins que tous les candidats au grade en question rendent des services semblables. Lorsque le bénéficiaire n'est pas candidat à un grade, une bourse accordée aux États-Unis est imposable dans la mesure où elle dépasse 300 $ par mois. La déduction mensuelle de 300 $ est accordée lorsque la subvention provient d'un gouvernement étranger, d'un organisme à but non lucratif exempt de l'impôt sur le revenu des États-Unis, du gouvernement ou d'une institution gouvernementale des États-Unis, du gouvernement d'un État, d'un organisme international ou d'un organisme éducatif ou culturel à caractère binational ou multinational selon le «Mutual Educational and Cultural Exchange Act» de 1961. La déduction se limite à un total de 36 mois, non obligatoirement consécutifs, après lesquels la somme totale de la bourse devient imposable aux États-Unis.

Règles dérogatoires — Les dispositions ci-dessus de la législation américaine sont assujetties aux règles dérogatoires de la convention fiscale de 1984 canado-américaine.

Voici les dispositions de ce traité, conclu en 1984, ayant un intérêt pour les professeurs :

Article IV: résidence — suit de près l'article 4 de la convention modèle de l'O.C.D.E. Dans les cas de la double résidence, il faut se reporter aux dispositions du traité.

Article XIV: services personnels autonomes — ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribués à une base fixe ordinairement disponible dans l'autre pays.

Article XV: services personnels à titre de salarié — ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribuables à des services assurés dans l'autre pays. Quoi qu'il en soit, le résident canadien (et vice versa dans le cas du résident américain) ne paie pas d'impôt pour la rémunération de services assurés aux États-Unis lorsque :

(1) la rémunération ne dépasse pas 10 000 $ (É.U.),
ou
(2) il ne séjourne pas aux États-Unis durant plus de 183 jours au cours de l'année et la rémunération n'est pas payée par un employeur résident des États-Unis ou par l'entreprise, d'un employeur étranger, existant aux États-Unis.

Article XIX: service gouvernemental — le citoyen canadien ne paie pas l'impôt américain sur la rémunération de services de nature gouvernementale lorsque celle-ci est payée par le Canada, une province ou une autorité locale canadienne. Cela ne vaut pas lorsque le gouvernement exerce réellement une activité commerciale aux États-Unis.

Article XX: étudiants — voir l'article 20 de la convention modèle de l'O.C.D.E.

OPPOSITIONS ET PÉNALITÉS

AVIS D'OPPOSITION ET APPELS

Le contribuable qui reçoit une nouvelle cotisation qu'il n'accepte pas *doit* donner avis d'opposition dans les 90 jours de la date d'envoi de la *nouvelle* cotisation (voir notes préalables à l'égard de «l'équité fiscale».) Un particulier peut aussi produire un avis d'opposition *sur le premier avis de cotisation* jusqu'à concurrence d'un an après la date d'échéance de production de sa déclaration pour l'année. L'avis d'opposition doit être signifié au bureau de district ou à un centre fiscal, soit en personne, soit par courrier *recommandé*. L'avis doit porter un exposé des faits pertinents et des motifs d'opposition et le contribuable doit le signer.

La Division des appels de Revenu Canada (Impôt) examinera la cotisation, communiquera avec le contribuable et annuleta, modifiera ou maintiendra la cotisation et avisera le contribuable par lettre recommandée de sa décision. Lorsque ce dernier n'est pas satisfait de la décision, il peut, dans les 90 jours de la date d'envoi de l'avis, en appelet à la Cour canadienne de l'impôt. Dans l'un ou l'autre cas, la cour examinera la cotisation et entendra le contribuable ou son représentant; ensuite, elle rejettera l'appel ou y fera droit et modifiera ou annuleta la cotisation. Au niveau de la Cour canadienne de l'impôt, depuis 1991 tout représentant autre que le contribuable doit être un avocat lorsque la somme en litige est supérieure à 12 000 $, pour les sommes inférieures à 12 000 $ on n'exige pas un avocat. À la cour fédérale toute représentation autre que par le contribuable doit être faite par un avocat.

Il y a prescription de trois ans après l'émission de l'avis de cotisation par Revenu Canada. Cette limite ne s'applique pas, évidemment, aux déclarations frauduleuses.

PÉNALITÉS

Les pénalités imposées pour les déclarations en retard, l'évasion fiscale et des offenses semblables sont maintenant plus élevées en vertu des nouvelles règles imposées par la réforme fiscale de 1987. En général, les pénalités sont moins élevées pour les premières offenses mais elles augmentent lors d'une récidive. En voici un exemple : la non-production d'une déclaration pour la seconde fois sur une période de trois ans entraînera une double *pénalité de déclaration en retard* de 10 % (5 % la première fois) de l'impôt non payé plus 2 % (au lieu de 1 % la première fois)*(maximum 12 mois) pour chaque* mois *additionnel de retard (maximum 20 mois)*. La pénalité maximale augmente donc de 17 % à 50 %.

RÈGLES GÉNÉRALES ANTI-ÉVITEMENT

La réforme fiscale 1987 a apporté des règles visant à restreindre les opérations abusives d'évitement. Ces règles ne visent pas «les opérations commerciales et familiales légitimes». La plupart des contribuables ne sont pas touchés à moins qu'ils ne s'engagent dans une planification abusive de l'impôt.

DÉCLARATION DES DROITS DU CONTRIBUABLE

Revenu Canada a publié en 1987 une Déclaration des droits du contribuable qui se résume ainsi:

(1) Un traitement juste dans tous vos rapports avec Revenu national, Impôt, comporte des droits importants: (a) Renseignement; (b) Impartialité; (c) Courtoisie et prévenance; et (d) *Présomption* d'honnêteté.

(2) Un traitement juste en vertu de la Constitution et des lois du Canada comporte des droits importants: (a) Protection et aspect confidentiel des renseignements; (b) Examen autonome; et (c) Audience impartiale avant de payer.

Vous avez droit à tous les avantages que vous accorde la Loi, c'est-à-dire, que vous avez le droit d'organiser vos affaires de façon à payer le minimum d'impôt exigé en vertu de la Loi. Vous êtes également en droit de vous attendre à ce que votre gouvernement administre les lois fiscales uniformément et les applique avec fermeté aux personnes qui évitent le paiement de leur part d'impôt établie selon la Loi. Voir également la note sur les règles visant à favoriser l'équité fiscale (note préalable 9).

DERNIER MOT

L'ACPPU ACCUEILLERA LES DEMANDES DES ASSOCIATIONS LOCALES et provinciales ainsi que de leurs membres touchant le financement de l'étude de nouveaux problèmes ayant trait à l'impôt sur le revenu qui exigent des éclaircissements quant à la pratique courante du ministère du Revenu national et qui intéressent les employés des universités. Il faudra adresser l'énoncé de ces problèmes et les questions à : Robertson, Hill, 328, rue Frank, Ottawa (Ontario), K2P 0X8 et en adresser aussi une copie à Robert Moore au bureau de l'ACPPU. Robertson, Hill conseillera à intervalles réguliers l'ACPPU au sujet de ces problèmes et une décision liée au financement de leur étude sera prise le plus rapidement possible dans chaque cas. Les commentaires et la décision touchant le financement de l'affaire seront ensuite envoyés aux associations locales et provinciales.

Bien que l'ACPPU ne puisse payer soit les consultations fiscales d'ordre particulier, soit les demandes d'éclaircissements fiscaux d'un caractère courant (c'est-à-dire, celles qui portent sur des points traités dans le présent Guide ou d'autres publications parrainées par l'ACPPU), soit en plus celles qui se rattachent à des questions étrangères au contexte universitaire, on peut cependant s'adresser au bureau de Robertson, Hill (613) 236-0559. On est prié de s'identifier au bureau de Robertson, Hill comme faisant partie de l'ACPPU. Le tarif obtenu par l'ACPPU au profit de ses membres est le suivant à l'exclusion de la TPS: Associé fiscal — *135* $ l'heure; Gérants fiscaux — *80* $ l'heure.

Les renvois à la Loi de l'impôt du Québec ont été ajoutés ou modifiés par le professeur James Drew de l'École des Hautes études commerciales (Montréal). Compte tenu du contexte juridique, ce dernier s'assure aussi que la traduction française représente l'esprit et la lettre de la Loi de l'impôt sur le revenu. La traduction française de la version révisée anglaise est l'oeuvre de Laurent Lupien, B.A.,B.Comm.. Les lecteurs de ce Guide doivent prendre note que la matière présentée dans celui-ci est sous forme de renseignements généraux uniquement et ne prétend pas apporter de conseil particulier à l'égard de toutes les situations. On doit obtenir les conseils de professionnels avant d'adopter une ligne de conduite particulière.

TAUX D'IMPÔT SUR LE REVENU FÉDÉRAL — 1997

Revenu imposable	Taux de base	Taux marginal sur l'excédent
0 $	—	17 %
29 590 $	5 030 $	26 %
59 180 $	12 724 $	29 %

Remarque: Il y a pour 1997 une surtaxe de 3 % de l'impôt fédéral de base à payer après la déduction des crédits personnels et du crédit pour dividendes, plus une seconde surtaxe de 5 % sur l'impôt fédéral de base supérieur à 12 500 $.

COMPARAISON DES TAUX PROVINCIAUX DE 1997 *(% de l'impôt fédéral de base)*

Terre-Neuve	69,0*
I.-P.-É.	59,5*
Nouvelle-Écosse	58,5*
Nouveau-Brunswick	63,0*
Québec	(VOIR CI-APRÈS)
Ontario	48,0*
Manitoba	52,0*
Saskatchewan	50,0*
Alberta	45,5*
Colombie-Britannique	51,0*
Territoires du N.-O.	45,0
Yukon	50,0*
Non-résidents	52,0**

* Chacune de ces provinces exige une surtaxe, en général sur les paliers supérieurs de revenu. Pour établir avec précision la surtaxe provinciale, veuillez consulter le guide d'impôt approprié de Revenu Canada pour chaque province.
** Impôt fédéral supplémentaire remplaçant l'impôt provincial.

TAUX D'IMPOSITION — QUÉBEC 1997

Revenu imposable	Taux de base	Taux marginal sur l'excédent
0 $	—	16 %
7 000 $	1 120 $	19 %
14 000 $	2 450 $	21 %
23 000 $	4 340 $	23 %
50 000 $	10 550 $	24 %

Remarque: Les contribuables du Québec reçoivent un abattement de 16,5 % de l'impôt fédéral de base. Depuis 1993, une nouvelle taxe a été imposée au Québec appelée cotisation au fonds des services de la santé. Cette taxe s'applique en général au revenu net excluant le salaire. Le maximum de taxe est 1 000 $ et elle est versée lorsque le revenu (excluant le salaire) dépasse 125 000 $. Un crédit non remboursable de 20 % est accordé au contribuable. Donc, le maximum net acquitté est 800 $.

CRÉDITS PERSONNELS D'IMPÔT
RÉDUCTION DE L'IMPÔT À PAYER
(1997 : fédéral et provincial)

	Québec*	Autres provinces**
Impôt personnel de base	2 278 $	1 592-1 855 $
Marié***	2 097 $	1 327-1 546 $
Personne à charge		
première	520 $	
toutes les autres	480 $	
invalide	1 590 $-MAX.	580 - 676 $
Exemption d'âge****	934 $	858-1 000 $
Invalidité	1 042 $	1 044-1 216 $
Frais d'études	769 $	395 - 460 $
RPC/RPQ/AC et frais de scolarité	37 %	25 - 29 %
Revenu de pension	370 $	246 - 287 $
Dons de bienfaisance		
premier 200 $	37 %	25 - 29 %
excédent	44 %	42 - 49 %
Frais médicaux supérieurs à 3 % du revenu net	37 %	25 - 29 %

* Tous les crédits pour les personnes à charge sont réduits de 20 % du revenu net.
** Assujetti aux taux d'impôt provinciaux
*** Pour les années après 1992, les particuliers de sexe opposé qui ont cohabité lors des douze mois qui précèdent ou qui sont les parents d'un même enfant sont réputés être mariés.
**** Le crédit fédéral est réduit lorsque le revenu net dépasse 25 921 $ et il est éliminé lorsque le revenu net dépasse 49 134 $

introduit de nouvelles dispositions qui exigent de la part de tous les résidents une obligation de déclarer tous les éléments d'actif possédés à l'étranger dont le coût total est supérieur à 100 000 $ (remarque : l'utilisation du coût plutôt que de la valeur marchande signifie, par exemple, qu'un contribuable qui a payé 90 000 $ pour une copropriété à l'étranger laquelle a augmenté en valeur à 110 000 $ n'a rien à déclarer en vertu de ces règles à moins que le contribuable possède d'autres éléments d'actif à l'étranger qui valent au moins 10 000 $). Les règles exemptent certaines propriétés, y compris la propriété à utilisation personnelle (c.-à-d., une copropriété à l'étranger qui sert de résidence personnelle plutôt que d'être une source de revenu de location), les éléments d'actif d'une entreprise en opération, et les investissements étrangers détenus par des REÉR, FERR et RPA. Les sanctions pour non conformité sont très sévères, allant jusqu'à 10 % de la valeur du bien à l'étranger pour chaque année où la déclaration n'est pas produite. (Voir note préalable 11.)

CHOIX AU TITRE DU SOUS-ALINÉA 45 (2) «2B4»

Lorsqu'une résidence *principale* est louée (ou utilisée dans l'exploitation d'une entreprise) et, ainsi, transformée en propriété productive de revenu, le contribuable est réputé, selon le sous-alinéa 45 (1), «2B1», avoir cédé la propriété à sa juste valeur marchande. Ordinairement, cela ne suscite pas de problème parce que le gain qui en résulte est normalement exonéré puisque la maison constituait la résidence principale du contribuable. (En vertu du sous-alinéa 45 (1) «2B1», le contribuable est aussi réputé avoir acquis à nouveau la propriété — le terrain et l'immeuble — à sa juste valeur marchande et il peut ainsi déduire une déduction pour amortissement du coût réputé de réacquisition de la résidence). Cependant, le contribuable peut, en vertu du sous-alinéa 45 (2) «2B4», être réputé ne pas avoir commencé à utiliser sa propriété afin d'en tirer un revenu; dans ce cas, il n'y a pas cession et réacquisition réputées lors des changements d'usage, c'est-à-dire, lors du départ et du retour *au pays et aucun gain ou perte*. Lorsque le contribuable n'utilise pas le choix prévu au sous-alinéa 45 (2) «2B4», toute augmentation de valeur durant la période de location sera imposée à cause de l'aliénation présumée à la juste valeur marchande au début et à la fin de la période de location. Le choix fait au titre du sous-alinéa 45 (2) «2B4» doit être indiqué avec la déclaration *de revenus* de l'année au cours de laquelle est intervenu le changement d'usage. Revenu Canada accepte, cependant, *en général* une indication tardive du choix dans certains cas.

Durant les années où l'option est en vigueur, le propriétaire *peut* désigner la résidence comme sa résidence principale, jusqu'à concurrence de quatre ans (sauf lorsque l'article 54.1 «286» s'applique comme il est expliqué au paragraphe suivant), même lorsqu'il n'habite pas ordinairement la propriété durant ces années. Cette règle s'applique, par exemple, à celui qui quitte sa résidence et entend y revenir plus tard et qui, entre-temps, l'utilise pour gagner un revenu locatif. En pareil cas, le contribuable doit être imposé comme résident ou réputé être un résident du Canada, selon le sous-alinéa 250 (1), durant les années de location de la propriété afin de pouvoir la désigner comme sa résidence principale durant ces années. Durant la période visée par l'option du sous-alinéa 45 (2) «2B4», tout le revenu locatif (net des charges applicables, sauf la déduction pour amortissement) est imposable.

L'article 54.1 «2B6» supprime la limite de quatre ans mentionnée au paragraphe précédent quant aux années d'imposition visées par l'option du sous-alinéa 45 (2) «2B4» dans certains cas lorsque l'employé a déménagé parce que son employeur voulait qu'il travaille à un autre endroit.

Une brochure intitulée «Gains en capital et jour de l'évaluation» peut s'obtenir de Revenu Canada, Impôt.

RÉSUMÉ OES AVANTAGES OU STATUT NON-RÉSIDENT

Le professeur en congé sabbatique ou en congé temporaire dans un pays étranger sera probablement considéré comme résident du Canada; cependant, ceux qui estiment répondre aux critères du Bulletin IT-221R2 devraient considérer les avantages que procure le statut de non-résident:

(1) Le revenu de sources étrangères des non-résidents n'est pas assujetti à l'impôt canadien sur le revenu.

(2) La retenue fiscale est appliquée au revenu de placements versé ou crédité aux non-résidents à des taux probablement inférieurs aux taux marginaux applicables aux résidents. *Il n'y a pas de retenue fiscale sur l'intérêt acquitté en devises étrangères (c.-à-d., monnaie des É.-U.) ou sur la plupart des émissions de dettes émises par le gouvernement.*

(3) Les taux d'impôts des revenus de location sont probablement plus faibles pour les non-résidents que pour les résidents.

(4) Certains non-résidents (par exemple, les résidents des États-Unis) peuvent désenregistrer leurs régimes d'épargne-retraite canadiens en payant un taux d'impôt sur le revenu inférieur à celui des résidents. *Il faut s'assurer de désenregistrer les REÉR lors de l'année civile qui suit la cessation de résidence au Canada.*

(5) En devenant non-résident, le contribuable acquierrt certaines options touchant les gains en capital sur ses placements qui, lorsqu'il les choisit judicieusement, peuvent lui faire payer un impôt sur les gains de capital inférieur à celui qu'il payerait comme résident.

Avant de chercher à obtenir le statut de non-resident, le professeur devrait examiner la répercussion des impôts sur le revenu canadien et étranger. Certaines ententes fiscales internationales du Canada permettrent aux Canadiens de faire des recherches dans les pays avec lesquels le Canada a signé un traité sans payer d'impôts étrangers sur les subventions et les salaires sabbatiques. Certains pays exonèrent aussi le revenu provenant de l'enseignement dispensé chez eux. Dans certains cas, des exemptions semblables de l'impôt sur le revenu canadien sont accordées par le Canada aux étangers qui enseignent ou font des recherches chez nous.

Les sections qui suivent traitent de certaines questions importantes pour les Canadiens qui projettent d'aller à l'étranger.

TRAITÉS FISCAUX INTERNATIONAUX

Outre la convention fiscale Canada-Royaume-Uni et la convention fiscale Canada-États-Unis, voici la lisre des pays avec lesquels le Canada a conclu des conventions fiscales au mois d'octobre *1997*.

Afrique du sud, Allemagne, Argentine, Australie, Autriche, Bangladesh, Barbade, Belgique, Brésil, Cameroun, Chypre, Corée, Côte d'Ivoire, Danemark, Égypte, Espagne, Estonie, Finlande, France, Guyane, Hongrie, Îles de la Trinité, Inde, Indonésie, Irlande, *Islande**, Israel, Italie, Jamaïque, Japon, *Kazakhstan*, Kenya, Lettonie, Liban, Libéria, Lituanie*, Luxembourg, Malaisie, Malte, Maroc, Mexique, Nigéria*, Norvège, Nouvelle-Zélande, Pakistan, Papouasie-Nouvelle Guinée, Pays-Bas, Philippines, Pologne, République populaire de Chine, République Dominicaine, République tchèque, Roumanie, Russie, Singapour, *Slovaquie*, Suède, Suisse, Sri Lanka, Tanzanie, Thaïlande, Tunisie, Ukraine, Zambie et Zimbabwe.

Les conventions entre le Canada et les pays suivis d'un astérisque n'avaient pas été entérinées en octobre 1997.

Le but essentiel de ces traités est d'éviter la double imposition et d'empêcher l'évasion fiscale. Un traité renferme invariablement des dispositions qui établissent lequel des États contractants va imposer le revenu provenant de sources particulières et, dans certains cas, le taux d'impôt qui va s'appliquer. Les traités fiscaux internationaux revêtent un caractère réciproque en ce qu'ils s'appliquent inversement à l'imposition d'un Canadien par un pays étranger et à celle d'un étranger par le Canada. L'imposition de tout pays est d'abord régie par sa législation. En cas de conflit entre la législation locale et un traité applicable, les dispositions du traité prévalent sur la législation locale. Cetre question est traitée à l'article 23 de la convention modèle de l'O.C.O.E. mentionnée ultérieurement.

CRÉDIT O'IMPÔT CANADIEN À L'ÉGARD O'IMPÔTS ÉTRANGERS

Le professeur qui demeure un résident du Canada aux fins de l'impôt, même lorsqu'il est physiquement absent du Canada, paie l'impôt canadien sur son revenu mondial; cependant, la Loi de l'impôt sur le revenu du Canada lui donne le droit de déduire de ses impôts canadiens une somme à l'égard des impôts étrangers, peu importe l'existence ou non d'un accord entre les deux pays. En règle générale, le crédit d'impôt étranger accordé par le Canada sera égal à l'impôt étranger payé ou l'impôt canadien frappant le revenu étranger, soit le moindre des deux. C'est ainsi que le professeur qui conserve son statut de résident canadien sera imposé une fois sur son revenu de source étrangére, mais au taux le plus élevé soit de l'impôt canadien ou étranger.

IMPOSITION AU CANADA DU SALAIRE GAGNÉ LORS O'UN CONGÉ SABBATIQUE

Tel que mentionné auparavant, Revenu Canada, depuis *1980*, a une nouvelle polirique quant à l'imposition des résidents canadiens qui sont à l'étranger depuis moins de deux ans (IT-221R2). Même lorsque le professeur réussit à établir qu'il n'est pas un résident du Canada alors qu'il est en congé sabbatique à l'étranger, le Canada va continuer d'imposer le salaire sabbatique lorsqu'il lui est versé par une université canadienne (selon l'alinéa 115 (2) (c) «1093d»). Selon Revenu Canada, une exonération de l'impôt canadien (Alinéa 115 (2) (c)) n'est pas applicable parce que le professeur en congé sabbatique n'exerce pas une activité d'employé. (Voir aussi IT-161R3, paragraphe 3.)

CONVENTION FISCALE SELON LE MOOÈLE OE L'O.C.OE.

Les accords fiscaux du Canada revêtent en grande partie une forme reconnue internationalement. L'Organisation de coopération et de développement économique (O.C.O.E.) a adopté à Paris, le 29 avril 1977, et mis à jour le 23 juillet 1992, une convention modèle permettant d'éviter la double imposition. Le Canada fait partie de l'O.C.O.E. et plusieurs de ses accords fiscaux, surtout ceux qu'il a renégociés récemment, suivent ce modèle. La Convention modèle contient 12 pages et renferme 30 articles répartis en sept chapitres qui traitent de la portée, des définitions, de l'imposition du revenu (articles 4, 14, 15, 19 et 20 qui sont résumés ci-aprés et ajoutés à ce chapitre), l'imposition du capital, les méthodes d'élimination de la double imposition et quelques dispositions spéciales à l'endroit de la rémunération des enseignants.

La Convention modèle renferme les articles suivants qui peuvent intéresser les professeurs et les étudiants.

Article 4: résident — Les lois de chaque État contractant établiront le sens à donner à l'expression «résident» aux fins de l'impôt sur le revenu au sein de l'État. L'expression ne s'appliquera pas à une personne qui est passible d'impôt dans un État uniquement parce qu'elle a un revenu provenant de sources de cet État ou un capital qui s'y trouve situé.

Lotsqu'une personne est classée comme résidente des deux États contractants, divers critéres président à l'établissement de son statut de résident. Ce sont la localisation d'une demeure permanente, ses relations personnelles et économiques, son domicile ordinaire et la nationalité. Lorsque ces critéres ne suffisent pas, les deux États trancheront la question d'un commun accord.

Article 14: services personnels autonomes — Le revenu allant à un résident de l'État 'A' à l'égard de services professionnels ou autres services personnels autonomes n'est imposable que dans l'État 'A', sauf lorsque le résident dispose d'une base fixe qui lui est ordinairement disponible dans l'État 'B'. Dans ce dernier cas, l'État 'B' peut imposer le revenu comme étant arribuable à cetre base fixe. L'expression «base fixe» n'est pas définie dans la Convention modèle, mais, selon Revenu Canada, ce peut être un «centre d'activité d'un caractére fixe ou permanent qui doit être ordinairement à la disposition de celui qui exerce les activités». En outre, l'intéressé doit normalement être en mesure d'exercer un certain contrôle sur la «base fixe». Les «services professionnels» comprennent des activités telles que les activités scientifiques, littéraires, artistiques, éducatives ou professorales autonomes de même que les activités autonomes des médecins et autres «praticiens et techniciens».

Cette règle s'applique à ceux qui de façon périodique et pour leur propre bénéfice, donnent des cours, ou enseignent moyennant un salaire ou des honoraires à l'extérieur du Canada. Cependant, on a porté à notre attention le fait qu'il n'est pas rare que des «administrations trop zélées» puissent déduire des retenues d'impôt à même ces versements. Elles ne sont peut-être pas conscientes que le traité avec le Canada n'exige pas que les Canadiens acquittent l'impôt. Dans ce cas, on exige que le contribuable canadien fasse une déclaration de revenus des États-Unis pour récupérer l'impôt payé.

Malheureusement, la question n'est pas aussi simple, les pouvoirs fiscaux étrangers, en général, exigent que les formulaires appropriés soient utilisés et remplis correctement. Ordinairement, ceci veut dire l'apport de conseils par des professionnels. Vu que l'impôt n'a pas à être payé, Revenu Canada n'a pas l'obligation d'envisager un crédit, à déduire du revenu l'impôt payé à l'étranger, bien qu'il exige que le revenu soit déclaré et l'impôt canadien acquitté.

Article 15: services personnels assurés à titre de salarié — Le salaire allant à un résident de l'État 'A' à l'égard d'un emploi est imposable seulement dans l'État 'A', sauf lorsque l'emploi s'exerce dans l'État 'B', auquel cas l'État 'B' peut l'imposer, sous réserve des conditions suivantes:

Le revenu d'emploi d'un résident de l'État 'A' gagné dans l'État 'B' est imposable seulement dans l'État 'A' lorsque :

(1) le bénéficiaire est présent dans l'État 'B' durant une période n'excédant pas 183 jours au cours de l'année financiére.

(2) la rémunération est payée par un employeur qui n'est pas un résident de l'État 'B'; et

(3) la rémunération n'est pas versée par un établissement permanent ou une base fixe que possède le résident dans l'État 'B'.

Article 19: service gouvernemental — Les salaires payes par l'État 'A' aux résidents présents dans l'État 'B' à l'égard de services connexes à l'exercice de fonctions gouvernementales ne sont imposables que dans l'État 'A'. Lorsque ces services sont assurés par des nationaux de l'État 'B' ou par des personnes qui ne sont pas devenues des résidents de l'État 'B' seulement pour assurer les services, les salaires ne sont imposés que dans l'État 'B'.

Article 20: étudiants — L'étudiant résident de l'État 'A' qui se rend dans l'État 'B' pour étudier ne paie pas d'impôt dans l'État 'B' sur les fonds d'entretien reçus de sources extérieures à l'État 'B', peu importe qu'il demeure un résident de l'État 'A' ou devienne un non-résident.

OISPOSITIONS GÉNÉRALES

Les traités internationaux permettrent à un État qui prélève de l'impôt sur le revenu d'appliquer ses propres lois fiscales et ses propres régles de résidence tant qu'elles ne viennent pas en conflit avec le traité. Cela peut susciter des complications à cause des différences qui existent entre les états contractants, les visiteurs doivent acquérir une certaine connaissance des lois et des pratiques fiscales locales. Cependant, les conséquences pratiques, lorsque le modèle de l'O.C.D.E. est suivi, font que le professeur (ou l'étudiant) qui visite un pays ayant conclu un traité pour y effectuer des recherches ou des études ne paie pas d'impôt dans ce pays sur le salaire sabbatique ou les fonds d'entretien reçus de sources extérieures durant sa visite. O'autre part, le professeur (ou l'étudiant) pourrait y payer un impôt sur le salaire qu'il y a gagné, sous réserve des exceptions de l'article 15. En outre, lorsque le modèle de l'O.C.O.E. est suivi, les subventions de techerche et les bourses de perfectionnement et d'études de source canadienne reçues à l'étranger par un Canadien en congé sabbatique ne devraient pas y être imposées, mais elles le sont au Canada (parce que le contribuable est encore réputé être résident du Canada ou conformément aux alinéas 115 (2) (b) et (b. 1) «1093 (b) et (c)»). Les intérêts, dividendes et redevances de source canadienne devraient, de même, ne pas être imposables à l'étranger, mais l'être au Canada. O'autres genres de revenu peuvent être imposés ou non selon la législation locale et les dispositions du traité applicable.

EXEMPTION SPÉCIALE OE LA RÉMUNÉRATION PROFESSORALE

La convention modèle ne renferme plus la disposition par laquelle un État permettra aux résidents d'un autre État d'enseigner chez lui durant deux ans en ne payant pas d'impôt sur leur revenu professoral. Le ministére des Finances a déclaré que ce privilége ne figurera dans aucun traité nouveau ou renégocié.

Les professeurs des pays qui visitent le Canada seront soumis à une retenue fiscale à la source sur leur revenu professoral et aux cotisations au Régime de pensions du Canada et devront produire une déclaration de revenus. À la cessation de son séjour temporaire au Canada, le professeur pourra demander le remboursement des impôts payés sur son revenu professoral et de ses cotisations au R.P.C. à condition d'être admissible à l'exemption du traité applicable. Ces commentaires s'appliquent aux conventions avec le Danemark, la Finlande, l'Irlande, la Notvége, les Îles de la Trinité et le Japon. Les personnes qui enseignent dans ces pays ou viennent au Canada en tant qu'enseignants en provenance de ces pays devront consulter avec soin la révision 1989 du Bulletin d'Intetprétarion IT68R2 de même que la Convention qui s'applique à leur cas.

RÉSIDENTS DE PAYS LIÉS PAR TRAITÉ ENSEIGNANT AU CANADA

Le professeur d'un pays signataire d'un traité qui enseigne au Canada devrait s'enquérir de sa situation fiscale dans son pays et au Canada. Les accords fiscaux internationaux peuvent assurer une exemption de l'impôt canadien sur le revenu professotal des résidents des états contractants, mais sans soustraire les intéressés à l'impôt de leur pays.

ont utilisé en 1994 l'exemption à vie de gains en capital peuvent avoir été affectés vu que la partie non imposable des gains en capital est rajoutée aux fins du calcul de l'impôt minimum de remplacement (IMR). Cependant l'impôt supplémentaire payé en vertu des règles d'application de l'IMR est reportable au cours des sept années suivantes à l'encontre des impôts à payer durant ces années. C'est pourquoi les contribuables ayant reçu des allocations de retraite ou de cessation d'emploi doivent être sur leurs gardes lorsqu'il s'agit d'IMR en particulier lorsqu'ils ne prévoient pas d'importantes rentrées de revenu dans l'avenir.

FERMES

Les fermes, ou l'exploitation de fermes, se sont avérées d'importants abris fiscaux depuis plusieurs années. Le Livre blanc sur la réforme fiscale de 1987 proposait plusieurs changements. Entre autres, le Livre blanc proposait des modifications au calcul de la perte agricole et quant à l'utilisation de la comptabilité de caisse pour établir le bénéfice ou la perte agricole.

Cependant le gouvernement a décidé de consulter davantage les groupements agricoles avant de mettre en oeuvre ces changements. Néanmoins, pour les années d'imposition ultérieures à 1988, un rajustement au stock est exigé visant à réduire les pertes selon la comptabilité de caisse résultant d'un cumul des stocks. Toutefois, des règles transitoires sont prévues à l'intention des entreprises agricoles actuelles.

La Loi accorde une déduction sans restriction pour les pertes agricoles subies par les véritables agriculteurs tout en limitant la possibilité de déduire ces pertes dans le cas de ceux qui ont une ferme comme passe-temps et qui en même temps reçoivent leur principal revenu d'une autre provenance. La décision en E. Wurtz (1993) définit la question posée par la cour afin d'établir qu'un agriculteur est à plein temps ou non: est-ce que son autre source de revenu était «le combustible alimentant le moteur de sa survivance économique lors d'une période comportant une succession ininterrompue de pertes agricoles.» Lorsque la réponse est oui, sa capacité à déduire les pertes agricoles est restreinte.

Dans la cause Alphonse E. Leblanc (1994) la cour s'est aussi penchée sur le placement dans l'entreprise par le contribuable. Le Dr Leblanc avait investi un temps considérable et quelque 900 000 $ dans ses vignobles en comparaison de 78 000 $ de capital uniquement pour sa pratique médicale. Il commença à réaliser des profits dès la première année en production commerciale et la cour le traita en fermier à plein temps, sans restriction de ses pertes déductibles. Dans la cause de John Ralph Watts en 1995, un dentiste qui consacrait à sa ferme une moyenne de 35 heures chaque semaine et une moyenne de 32 heures à sa pratique, et qui avait investi 150 000 $ à l'égard de la ferme fut reconnu apte à déduire des pertes entières subies en tant que fermier à temps complet. La cour a indiqué trois critères; le temps écoulé pour le travail de la ferme; la somme du capital investi; et la possibilité actuelle et virtuelle de profit. Les cours de justice évalueront chaque cas de perte pour une ferme, selon son propre mérite, étant donné la grande diversité de circonstances qui peuvent être mises en cause.

Il y a encore des avantages importants à s'adonner à l'exploitation agricole. Une entreprise agricole peut être cédée en respectant certaines règles, aux enfants du contribuable, par voie de «roulement». Lors de la vente, le vendeur peut réclamer une exemption de 500 000 $ en gains de capital. Le traitement fiscal des entreprises agricoles requiert l'aide d'un professionnel, en particulier lorsque l'investissement est considéré comme un abri fiscal.

OEUVRES D'ART

Les oeuvres d'art peuvent procurer une déduction fiscale. Lors d'un don à une institution reconnue de bienfaisance, la pleine valeur au moment du don peut être réclamée en tant que don de bienfaisance (sans égard à la limite de 20 %, 50 % en 1996 *et 75 % en 1997*) et, dans la plupart des cas, sans devoir verser l'impôt sur les gains en capital (résultant de l'augmentation de la valeur par rapport au prix d'achat). Lorsque le don n'est pas admissible à ce traitement en vertu de la Loi sur l'importation et l'exportation des biens culturels, le contribuable peut, néanmoins, y trouver avantage en vertu du fait qu'il ou elle peut choisir un prix de cession se situant entre le coût et la valeur marchande pour les dons de biens en immobilisation à un organisme de bienfaisance.

FRAIS D'INTÉRÊTS

L'une des façons d'améliorer les mouvements de trésorerie est d'éliminer le passif sur lequel l'intérêt non déductible de l'impôt est acquitté. La liquidité disponible devrait servir *en premier lieu* à rembourser les fonds empruntés pour les dépenses personnelles (telle une hypothèque sur la résidence ou des emprunts pour des biens personnels) plutôt que servir à rembourser des emprunts à des fins de placements ou d'entreprise.

L'intérêt sur l'argent emprunté pour acquérir des denrées, tel l'or, n'est pas déductible lorsque le gain ou la perte est un gain ou une perte en capital. Les autorités fiscales peuvent refuser la déduction des intérêts sur les emprunts utilisés dans le but d'acquérir des biens en immobilisation dont la valeur provient essentiellement de son appréciation dans le temps et qui sont admissibles à l'exemption de gains en capital par opposition à un bien en immobilisation dont la valeur provient d'un rendement sous la forme de revenu imposable tels les loyers ou les dividendes.

Lorsqu'un particulier possède des placements ou une entreprise, il se peut qu'il puisse convertir de l'intérêt non déductible en intérêt déductible lorsqu'il prend le soin de restructurer les emprunts. En général, l'intérêt n'est pas déductible lorsqu'il n'y a pas un bien en contrepartie qui produit un revenu. Néanmoins, l'intérêt lié à un emprunt pour l'achat d'un actif générateur de revenu peut dans certains cas être encore déductible même après l'aliénation de cet actif sous-jacent. L'intérêt sur les emprunts à des fins de placement est uniquement déductible dans la mesure où il est réellement versé au cours de l'année, à moins que le contribuable ne calcule son revenu selon la méthode de comptabilité d'exercice.

L'excédent des frais d'intérêt (et les autres frais afférents) sur le revenu de placement est déductible mais cette perte nette cumulative sur placement subie en 1988 et dans les années ultérieures peut avoir un effet sur *la capacité de réclamer* l'exemption de gains en capital. Dans la mesure où l'exemption n'a pas été entièrement utilisée on devrait envisager de reporter des dépenses de ce genre (en général, l'intérêt est déductible lorsqu'il est versé) à l'année qui suit la réalisation d'un gain en capital par ailleurs exempté. Les actionnaires de sociétés privées pourraient aussi envisager de recevoir des dividendes en contrepartie des pertes de placements lorsque le coût net est moindre que la perte de l'exemption de gains en capital.

Les particuliers qui sont des associés au sein d'entreprises non incorporées (juridiques, médicales, etc.) peuvent envisager de prélever des sommes pour acquitter les dettes personnelles dont les intérêts ne sont pas déductibles. Par la suite, les associés pourraient emprunter de nouveaux fonds servant à injecter du capital dans l'entreprise ou la société pourrait emprunter pour remplacer le fonds de roulement nécessaire. Dans ces cas, l'intérêt sur ces nouveaux emprunts devrait être déductible. De plus, les intérêts ou les pertes découlant de ces emprunts ne feront pas partie du calcul de la «perte nette cumulative de placements» lorsque le particulier participe activement à l'entreprise, compte tenu que ces pertes sont des pertes d'entreprise plutôt que des pertes de placements.

RESPONSABILITÉ DE L'ADMINISTRATEUR

La jurisprudence portant sur la responsabilité d'administrateur s'accumule. Dans un cas où une société n'a pas remis les retenus à la source déduites des salaires des employés, un administrateur a été reconnu responsable vu qu'il n'avait pas présenté officiellement sa démission avant le manquement. Un autre administrateur qui a démissionné par écrit et dont la démission a été acceptée par écrit par deux actionnaires n'a pas été tenu responsable.

PRESTATIONS AUX AÎNÉS

De nouvelles prestations aux aînés furent d'abord proposées en 1996 dans le but de remplacer les prestations de sécurité de la vieillesse et le supplément de revenu garanti. Voici les caractéristiques principales des changement prévus :

(1) Toute personne de 60 ans et plus au 31 décembre 1995 pourra continuer sous le vieux système; aucune prestation ne sera réduite.

(2) Les célibataires aînés sans autre revenu recevront 11 420 $ annuellement, les couples recevront 18 440 $ annuellement, libre d'impôt et entièrement indexé.

(3) Ces prestations seront «récupérées» à mesure que les autres revenus augmenteut. Les prestations seront «récupérées» en entier lorsque l'ensemble des autres revenus atteindra 52 000 $ pour les célibataires et 78 000 $ pour les couples.

(4) En général les célibataires et les couples à deux revenus dont le revenu s'élève jusqu'à 40 000 $ y compris les versements de la sécurité de la vieillesse et le supplément de revenu garanti s'en trouveront plus avantagés. Le chiffre qui prévaut quant aux couples à revenu unique est 45 000 $. Aucune législation n'a encore été déposée visant à mettre en place ces changements.

RÉGIME DE PENSION DU CANADA

En novembre 1997, les propositions visant à faire réexaminer le Régime de pension du Canada (RPC), d'abord présentées en février 1997, faisaient l'objet d'un débat à la Chambre des communes. Le droit au RPC sera fonction d'une moyenne des revenus gagnés en cinq ans plutôt qu'en trois ans. Le maximum de la pension demeurera près de la somme indexée de 8 840 $ pour 1997.

Les primes (dont une moitié est versée par l'employeur) furent de 5,6 % en 1996 sur les gains donnant droit à pension entre 3 500 $ et 35 400 $. Pour 1997 les primes furent augmentées à 6 % des gains donnant droit à la pension entre 3 500 $ et 35 800 $. En 1998, les primes augmentent à 6,4 % et continueront de s'accroître jusqu'à 9,9 % en 2003. Le maximum des gains donnant droit à la pension sera relevé chaque année pour tenir compte de l'inflation.

Les commentateurs ont fait remarquer que le taux de rendement (évalué à 3 % supérieur à l'inflation) n'aura pas un aussi bon rendement que les REÉR ou RPA des particuliers. Le RPC, par contre, a une clause d'invalidité.

REMBOURSEMENTS DES PRÊTS D'ÉTUDES

À compter du 1er août 1997, ceux qui ont des difficultés financières lorsqu'il s'agit de rembourser des prêts d'étudiants peuvent reporter le versement d'intérêt jusqu'à 30 mois (autrefois 18 mois). Lorsqu'on ajoute la période de six mois après l'obtention du diplôme alors qu'aucun paiement n'ait dû, les étudiants disposent maintenant de trois ans pour prendre les dispositions menant au remboursement des prêts.

REVENU DE PLACEMENTS AU CANADA DES NON-RÉSIDENTS

SAUF QUELQUES EXCEPTIONS, LES DIVIDENDES, INTÉRÊTS, LOYERS, redevances et autres revenus de nature passive de source canadienne payables aux non-résidents sont assujettis à la retenue fiscale. Les taux s'échelonnent de 5 % à 25 % selon la nature du revenu et les dispositions des traités fiscaux internationaux applicables.

Le contribuable *devrait* donner avis de son état de non-résident aux sociétés, banques et autres institutions qui lui versent ce revenu de placement et leur demander d'effectuer les retenues et remettre celles-ci au Receveur général. Les banques, sociétés de fiducie et maisons de courtage sont au courant des taux d'imposition et des modalités de paiement et s'occupent de la retenue pour le compte de leurs clients.

IMPÔT LORS DU DÉPART DU CANADA

Les personnes qui cessent d'être résidentes du Canada peuvent devoir payer l'impôt sur les gains de capital à l'égard de certains placements et autres biens en immobilisations qu'elles sont réputées avoir aliénés immédiatement avant leur départ du Canada (sous-alinéa 128.1 «242-247»). Il existe des exemptions et certains choix dont il faudrait s'enquérir.

Lors du départ définitif du Canada, la loi prévoit que le particulier, qui devient non-résident, est réputé avoir disposé de tous ses biens à la juste valeur marchande sauf certains biens appelés «biens canadiens imposables.» Depuis le 1er octobre 1996 de nouvelles règles restreignent la catégorie de biens considérés «biens canadiens imposables» limitant ceux- ci dorénavant à des biens immobiliers possédés au canada, l'avoir dans une entreprise canadienne et quelques autres éléments d'actif tels les droits à la pension et les options sur les actions. Ceci assurera que l'impôt sur les gains en capital sera payable lors du départ dans le mesure où le contribuable possède des biens en capital qui ont augmenté en valeur. Au lieu d'acquitter immédiatement l'impôt, le contribuable peut choisir de déposer une garantie et reporter le versement de l'impôt jusqu'à ce que la propriété soit réellement vendue (voir note préalable *11*). *La législation quant à ces modifications n'a pas encore été déposée au Parlement.*

REVENU DE LOCATION CANADIEN

Non-résidents — Lorsqu'un non-résident possède une maison au Canada et la loue pendant son absence, le revenu de cette location est imposable et l'impôt doit être payé selon l'une ou l'autre des méthodes suivantes:

I(a) Le contribuable peut charger un agent, ou son locataire, de retenir et verser 25 % (ou moins, en cas de réduction prévue par un traité) du loyer brut, acquittant ainsi la totalité des impôts *canadiens* payables sur son revenu de location (alinéa 212 (1) (d)). (La Loi de l'impôt du Québec ne prévoit pas de retenue fiscale sur les paiements aux non-résidents.)

I(b) Le non-résident peut opter, en vertu de l'article 216, de payer l'impôt sur son revenu locatif net aux taux marginaux applicables aux résidents, mais sans *réclamer les* crédits personnels pour lui-même ou les personnes à sa charge. Il peut exercer cette option en tout temps dans les deux années suivant l'année d'imposition où les loyers sont reçus. Les taux marginaux de l'année d'imposition s'appliquent au revenu net après déduction de tous les frais pertinents (impôts fonciers, réparations, assurance, intérêts hypothécaires, commissions d'agents, amortissement fiscal sur l'ameublement, etc.) Lorsque l'impôt calculé sur le revenu de location net après déduction des frais est inférieur à la somme déjà retenue sur les loyers bruts, un remboursement peut alors être demandé.

Aucun amortissement fiscal ne devrait être réclamé sur la résidence principale parce que celui-ci sera récupéré lors de la réoccupation des lieux et cela rendra aussi la résidence assujettie à l'impôt sur les gains en capital. L'amortissement fiscal du mobilier et de l'équipement peut être déduit des loyers lorsque le propriétaire croit qu'une dépréciation selon la somme déduite va se produire au cours de la période de location. Le taux est de 20 % et s'applique à la juste valeur marchande du mobilier au moment où il a été converti de bien à usage personnel en bien locatif. À la fin de chaque année, l'amortissement est déduit du solde de la catégorie et l'amortissement déduit l'année suivante est de 20 % de ce nouveau solde. (Voir l'exemple de la déduction de l'amortissement fiscal du mobilier et de l'équipement sous le titre «Revenu tiré d'une entreprise ou d'honoraires professionnels».)

Par exemple, si un professeur a loué sa résidence contenant du mobilier valant 10 000 $ le 1er septembre *1996* en vertu d'un bail allant du 1er septembre *1996* au 31 août *1997*, il peut déduire un amortissement de 1 000 $ (1/2 de 20 % de 10 000 $) du revenu locatif reçu durant la période allant du 1er septembre *1996* au 31 décembre *1996*. La conversion est réputée être intervenue lors du changement d'usage. Cependant, si la juste valeur marchande des articles le 31 août *1997* dépasse 9 000 $ sans être supérieure à 10 000 $ (10 000 $ moins une déduction pour amortissement de 1 000 $), la différence entre la juste valeur marchande et 9 000 $ fera l'objet d'une récupération en *1997*. Lorsque la juste valeur marchande dépasse 10 000 $, l'excédent est un gain en capital dont les trois-quarts sont imposables aux taux d'imposition de *1997*. Le professeur n'a pas droit à un amortissement pour *1997* puisque le bien n'était pas utilisé pour gagner un revenu le 31 décembre *1997*.

L'exemple présenté auparavant suppose que le professeur a réalisé un bénéfice de caisse (revenu net avant amortissement) d'au moins 1 000 $ du 1er septembre *1996* au 31 décembre *1996*.

Dans la plupart des cas, il n'est pas possible d'entraîner une perte en déduisant une dépense pour amortissement sur le mobilier ou sur l'immeuble.

Il se peut que la valeur des meubles se détériore grandement au cours de la durée d'un bail. Cela pourrait entraîner une réduction de la juste valeur marchande qui dépasse l'amortissement déduit. Cette «perte finale» servira à réduire le revenu imposable total de l'année.

En outre, le sous-alinéa 45 (2), «284» permet au contribuable de considérer qu'il n'y a pas eu de changement d'usage de l'immeuble *passant d'un bien à usage personnel à un bien qui engendre un revenu*. Ainsi, même lorsqu'il ne peut considérer la maison comme résidence principale pendant ses années de non-résidence, le contribuable pourra reporter les gains de capital survenant à la reconversion de son immeuble locatif en bien à usage personnel (Voir «Choix au titre du sous-alinéa 45 (2) «284»»).

(2) Au lieu de recourir à cette méthode, le non-résident peut produire un formulaire NR6 de Revenu Canada (Impôt) par lequel lui et son agent s'engagent en commun à produire une déclaration de revenus (en vertu de l'article 216 ainsi qu'il est décrit en I (b) auparavant) dans les six mois suivant la fin de l'année. L'agent sera alors tenu de retenir et de verser 25 % (ou 15 % selon le traité qu'a conclu le Canada avec le pays de résidence du Canadien non-résident) du revenu estimatif net provenant du loyer avant la déduction pour amortissement. Le solde, le cas échéant, devra être payé au moment de la production de la déclaration de revenus. Un engagement distinct est exigé pour chaque année d'imposition. (sous-alinéa 216 (4)) *et doit être expédié avant le début de l'année d'imposition.*

Résidents — Le particulier qui demeure un résident du Canada, peu importe qu'il puisse émigrer temporairement, doit payer un impôt sur son revenu mondial, y compris le revenu locatif net de son logement, le cas échéant. (Voir le formulaire T-776 — État de location de biens immeubles.) Le gouvernement fédéral a également

1996 et 300 $ chaque mois lorsque l'automobile a été acquise *avant 1997*.

Sous réserve de la règle d'une demi-année mentionnée auparavant, on peut réclamer l'amortissement fiscal au taux de 30 % de la fraction non amortie du coût en capital du bien, soit le coût d'origine moins l'amortissement cumulé. À partir de *1997*, l'amortissement se calcule sur un coût en capital maximum de *25 000 $ excluant* la taxe de vente. Lorsque l'automobile est louée, la déduction permise est le moindre du versement de *550 $* chaque mois (650 $ pour un bail conclu *avant 1997 plus les taxes)*, et de la fraction du paiement réel qu'est 20 000 $ à 85 % du prix de liste y compris la taxe de vente. Ce maximum a été augmenté à 24 000 $ pour les acquisitions après le 31 août 1989 *et à 25 000 $ pour 1997*. (Pour une automobile acquise après le 31 décembre 1990, le maximum ne comprend pas la TPS et la TVQ.)

Il faut tenir un registre des déplacements et calculer le coût au kilomètre parcouru en divisant le coût total par le total de kilomètres. Ce coût au kilomètre peut ensuite être appliqué au nombre de kilomètres parcourus pour affaires.

Depuis 1988, chaque auto achetée pour une somme qui dépasse le maximum doit être inscrite dans une catégorie distincte pour les fins du calcul de l'amortissement fiscal à moins que le véhicule ne soit utilisé au moins à 90 % pour les affaires. Aucune perte terminale ou récupération lors de l'aliénation de la voiture n'est admissible. Cependant, dans le cas des autos achetées pour une somme inférieure au maximum, les anciennes règles de calcul de l'amortissement s'appliquent toujours.

Voici un exemple qui peut aider à clarifier ces règles:

Voiture achetée en 1995 au prix de	15 000 $
Amortissement pour 1995	
30 % de 15 000 $ x 1/2	(2 250)
Fraction non amortie du coût en capital	
31 décembre 1995	12 750 $
Amortissement pour 1996	
30 % de 12 750 $	(3 825)
Fraction non amortie du coût en capital	
31 décembre 1996	8 925 $

Selon l'hypothèse que le véhicule a été vendu ou échangé en 1997 pour une somme de 6 000 $, la perte de 2 925 $ peut être déductible en certaines circonstances à titre de perte finale parce que le coût d'origine était inférieur au maximum. Lorsqu'en 1997, le particulier fait l'acquisition d'un nouveau véhicule ayant coûté 26 000 $ avant la taxe, la déduction pour amortissement en 1997 est égale à 1/2 (règle du demi-taux pour les nouveaux biens) x 30 % x 25 000 $ ou 3 750 $. (Ceci suppose qu'il n'y a pas de TVP et que la TPS est récupérable en entier. Lorsque la TVP est de 8 % et que la TPS n'est pas récupérée la voiture peut alors faire partie de la catégorie pertinente pour les exigences de l'amortissement au coût de 28 750 $ c'est-à-dire, ajouter la TVP et la TPS calculées sur 25 000 $.)

Le relevé des frais d'automobile de 1997 pourrait se répartir comme il suit:

Frais d'utilisation	
Essence	2 000 $
Lavages	200
Stationnement	360
Réparations	700
Permis	60
Assurance	400
Frais de financement	1 560
	5 280 $
Amortissement (excluant toute perte finale possible)	3 750 $
TOTAL	9 030 $
Kilomètres parcourus	
Vieille voiture	
- lecture de l'odomètre à la vente	64 000 km
- lecture de l'odomètre le 1er janvier 1997	(53 000)
Kilomètres - vieille voiture	11 000
- nouvelle voiture (lecture de l'odomètre le 31 décembre 1997)	11 575
TOTAL des kilomètres - deux voitures	22 575 km
Coût au kilomètre - 40 cents (9 030 $/22 575 km)	
Utilisation totale des voitures à des fins d'affaires au cours de l'année	3 000 km
Déduction de frais d'automobile - 3 000 km x 40 cents/km	1 200 $

Les contribuables inscrits à la TPS et à la TVQ peuvent obtenir un crédit de taxe sur les intrants concernant les dépenses d'entreprise. Avant le 1er août 1995, aucune TVQ n'était remboursée sur l'essence et le coût des automobiles.

REVENU TIRÉ D'UNE ENTREPRISE OU D'HONORAIRES PROFESSIONNELS

Le contribuable doit joindre, le cas échéant, un état des résultats de son entreprise à sa déclaration de revenus. Il peut utiliser à cette fin le formulaire T2032 — État des revenus et des dépenses — fourni par les Bureaux de district de l'impôt. L'année d'imposition peut se terminer le 31 décembre ou à toute autre date au choix du contribuable. (Voir «Année financière».)

Un exemple typique a été publié dans le Guide de l'impôt 1996.

CRÉDITS D'IMPÔT À L'INVESTISSEMENT

Le système fiscal comporte des règles permettant au contribuable de réclamer un crédit d'impôt lié à des dépenses de recherche scientifique. Les dépenses admissibles comprennent les achats d'équipement et les coûts d'exploitation, aussi longtemps que le travail est exécuté par une société privée à contrôle canadien ou pour celle-ci dans le but de faire progresser la recherche scientifique et le développement expérimental, selon la définition de Revenu Canada.

Ce système permet des crédits d'impôt, ou dans certaines circonstances, des remboursements au comptant à des sociétés engagées dans la recherche avec une application commerciale, y compris plusieurs petites entreprises constituées en société par des scientifiques. Les taux varient selon les régions du Canada en fonction de leur développement économique. Les salaires de recherche, y compris les salaires versés à celui qui a constitué la société sont des dépenses admissibles. Depuis décembre 1992, les règles ont été changées de nouveau afin de simplifier l'établissement des coûts admissibles en «frais généraux». Les frais généraux jusqu'à concurrence de 65 % des salaires directs consacrés à la recherche peuvent être réclamés *au utilisant une somme dite de procuration lors de la déclaration.*

Revenu Canada exige maintenant que toute demande de crédit d'impôt à l'investissement soit déposée dans les 18 mois de la fin de l'exercice financier de toute société.

Ces règles peuvent s'avérer très utiles aux chercheurs, mais elles exigent une bonne information professionnelle, en particulier parce que plusieurs provinces offrent des programmes semblables mais comportant des règles différentes. (Voir les lignes directrices à l'égard des déclarations modifiées à l'égard des années antérieures conformément aux modalités de l'Équité fiscale — note préalable 9.)

IMPOSITION DES ARTISTES, ÉCRIVAINS ET MUSICIENS

Le Bulletin *IT-504R2* du 6 mars 1989 traite du calcul du revenu des artistes et des écrivains autonomes. Les points abordés sont les sources de revenu, l'espoir raisonnable de profit et les stocks *et les dons d'oeuvres d'art (voir les paragraphes 11 à 18)*. Dans la partie sur l'espoir raisonnable de profit le ministère décrit les critères servant à établir que le contribuable exploite ou non une entreprise. Le Bulletin intéressera ceux dont les activités créatrices ne rapportent pas un revenu important. En général, le Bulletin reconnaît que les artistes peuvent prendre plusieurs années avant d'enregistrer un bénéfice à même leurs activités, mais en même temps on tente de faire la distinction entre les véritables artistes qui s'adonnent à une entreprise artistique et ceux qui tout simplement s'adonnent à un passe-temps. Revenu Canada envisagera plusieurs facteurs y compris: (1) combien de temps est consacré à l'art; (2) l'étendue de la connaissance du public quant à l'oeuvre de l'artiste; (3) la représentation de l'artiste par un agent et (ou) un éditeur; (4) combien de temps dépensé à la commercialisation; (5) les revenus encaissés et l'historique perte-bénéfice; *(6) la variante sur une période de temps de la valeur et de la popularité de l'oeuvre du contribuable; (7) est-ce que les dépenses sont proportionnées aux efforts déployés;* (8) la compétence académique et professionnelle de l'artiste; *(9) l'appartenance en tant que membre d'associations pertinentes; (10) le niveau de considération accordée par le public et ses pairs, les récompenses honorifiques, etc.; (11) l'importance et l'augmentation du revenu brut; et (12) la possibilité de distribution.*

Les artistes et les écrivains qui ont un emploi à temps plein en tant que professeur à l'université peuvent trouver utile d'obtenir l'appui de leur employeur à l'effet que les dépenses qu'ils défraient ne sont pas exigées lorsqu'il s'agit de conserver leur emploi. Les dépenses des artistes et écrivains employés sont traitées aux paragraphes 19 à 23 du Bulletin. Les dépenses jusqu'à concurrence de 1 000 $ défrayées dans le but de poursuivre une activités artistique de qualités peuvent être déduites lorsque celles-ci ne dépassent pas 20 % du revenu d'emploi provenant d'activités artistiques diminuées de toutes les autres dépenses d'emploi qui sont permises. Toute dépense supérieure à la limite peut être reportée à l'année suivante.

Dans la cause Daniel J. Brock (1994) on a reconnu le principe qu'un critère d'affaires — en opposition à un passe-temps — est l'attente raisonnable de réaliser un profit. Dans la cause Brock un enseignant-écrivain a subi des pertes, de 1986 à 1989, de 4 202 $, 7 152 $, 5 674 $, et 3 858 $ chacune et il effectua ses premières ventes seulement en 1992 (soit 6 286 $). Ces pertes furent rejetées en alléguant qu'il n'était pas engagé dans une entreprise pouvant réaliser un bénéfice.

Les artistes, les écrivains et les musiciens devraient également consulter le Bulletin IT-311 (IMP 80-5) qui traite des dépenses admissibles des musiciens et des professionnels du spectacle qui sont des travailleurs autonomes et le Bulletin IT-312 (IMP 80-3R1) qui fait la distinction entre les particuliers employés et les travailleurs autonomes. Les musiciens qui utilisent leurs propres instruments de musique dans le cadre de leur emploi peuvent déduire les frais d'entretien, de location, d'assurance et d'amortissement fiscal (article 8(1)(p) *«78.4»*). Cependant, ces charges ne doivent pas être supérieures au revenu de cette provenance. Toutefois il est important de s'assurer que l'utilisation de l'instrument, est reliée directement aux fins de l'emploi ou s'avère une condition de l'emploi, par opposition à un passe-temps personnel, vu que l'utilisation dans ce dernier cas n'est pas déductible. L'ACPPU se fera un plaisir de conseiller quiconque désire obtenir des renseignements supplémentaires sur ces points.

CONSTITUTION EN SOCIÉTÉ

D'IMPORTANTS AVANTAGES FISCAUX PEUVENT RÉSULTER DE LA CONSTITUTION d'une entreprise en société. Le taux peu élevé d'imposition des petites entreprises canadiennes exploitant une entreprise dans certaines provinces, ainsi que le crédit d'impôt pour dividendes peut entraîner, dans l'ensemble, un fardeau fiscal inférieur à celui applicable à une entreprise non constituée en société. Par exemple, le taux d'imposition des sociétés peut varier de *18 à 23 % sur les premiers 200 000 $ en revenu imposable* en comparaison des taux d'imposition des particuliers s'échelonnant *jusqu'à 54 %*. Bien qu'un impôt supplémentaire soit exigible lors du retrait des revenus de ce genre au moyen de dividendes, il se peut qu'il y ait des manières de réduire ou de reporter cet impôt de telle sorte que le fardeau dans l'ensemble soit moindre.

D'autres avantages en plus de la possibilité de report d'impôt, comprennent la possibilité de répartir le revenu parmi les membres de la famille et l'admissibilité possible des actions à l'exemption de 500 000 $ du gain en capital qui est accessible lors de l'aliénation des actions d'une petite entreprise. La constitution en société entraîne des coûts supplémentaires. En sus des coûts reliés à la constitution elle-même, il y a les honoraires de comptabilité et les frais juridiques et le coût du rapport annuel déposé auprès de la juridiction en vertu de laquelle la société est constituée.

SOCIÉTÉS DE PRESTATION DE SERVICES PERSONNELS

Autrefois, les dirigeants et certains salariés à revenu élevé ont tenté de réduire leur fardeau fiscal personnel en interposant une société entre eux et la personne à laquelle ils fournissaient des services personnels. Souvent, la société servait à fractionner le revenu du dirigeant ou de l'employé entre les membres de la famille.

Afin que les actionnaires de ces sociétés n'obtiennent pas un avantage indu, les sociétés ne peuvent déduire que les salaires et autres avantages reliés à un emploi payés aux actionnaires de ces sociétés. Aucune autre dépense *autre que celles qui peuvent faire l'objet d'une réclamation par un employé* n'est déductible. De plus, des sociétés de ce genre paient maintenant l'impôt au taux maximum d'imposition des sociétés qui se rapproche du taux maximum des particuliers. C'est pourquoi, il y a peu d'avantages, le cas échéant, à de tels arrangements en ce moment.

En 1993, la Cour de l'impôt lors de la cause David T. McDonald Co. s'est penché sur la société du contribuable établie par un homme ayant plusieurs années d'expérience en importation de chaussures en tant que représentant d'un fabricant étranger au Canada. Revenu Canada n'a pas réussi à faire la preuve que c'était une société de prestation de services personnels, vu que McDonald avait tant d'années écoulées dans le commerce qu'il s'avérait un conseiller digne de foi, et la société achetait et vendait à son propre compte. Pour la Société de Projets ETPA Inc. (1993), la décision fut que la société du contribuable n'était pas une société de prestation de services personnels en établissant que la société avec laquelle elle transigeait des affaires n'exerçait aucun contrôle sur l'actionnaire principal; la société du contribuable transigeait des affaires ailleurs; la location était acquittée par l'autre société, et les coûts en heures supplémentaires étaient à la charge de la société du contribuable; les dépenses et le risque de perte relevaient du contribuable.

PERTES AU TITRE D'UN PLACEMENT D'ENTREPRISE

Lorsqu'il y a aliénation d'une action ou d'un prêt à recevoir par une petite entreprise canadienne constituée en société soit lors d'une vente dans le cours normal des affaires ou lorsque la société est réellement insolvable, la perte qui en découle, multipliée par la fraction de la perte qui est déductible pour l'année, (75 % pour 1990 et les années ultérieures) peut être déduite à même le revenu des autres provenances. La société doit faire affaires au Canada et 90 % de ses éléments d'actif, évalués à la juste valeur marchande doivent servir au fonctionnement de l'entreprise active. L'insolvabilité comporte la faillite et des circonstances où il est raisonnable de croire que l'entreprise sera dissoute alors qu'elle a été, de fait, inactive pendant 24 mois.

DIVERS ÉLÉMENTS

DROITS DE SUCCESSION AUX ÉTATS-UNIS

Contrairement au Canada, les États-Unis imposent des droits de succession sur une propriété possédée aux États-Unis y compris celle possédée par des non-résidents. La taxe s'applique lorsque la valeur de la propriété aux États-Unis dépasse 60 000 $ et les taux s'élèvent rapidement. *Le quatrième protocole à la Convention Canada- États-Unis sur l'imposition du revenu stipule maintenant que les canadiens auront accès à un partage au pro-rata de l'exemption de 600 000 $ accordée aux citoyens des États-Unis. L'exemption d'un canadien sera fonction d'un pro-rata fondé sur le pourcentage en biens situés aux États-Unis par rapport à sa succession dans l'ensemble du globe. De plus, les droits de succession américains pourront être crédités à l'impôt canadien sur le revenu lors du décès et les impôts canadiens sur le revenu pourront être crédités aux droits de succession des États-Unis.* Les États-Unis peuvent imposer le revenu d'un non-résident sur la base de la résidence réputée ainsi qu'il est défini par la vérification dite de «présence substantielle». La personne demeurant aux États-Unis à titre temporaire peut être réputée substantiellement présente et donc imposable lorsque le total de tous les jours écoulés lors de l'année en cours plus 1/3 des jours de l'année antérieure et 1/6 des jours écoulés lors de l'année qui précède l'année antérieure équivalent à au moins 183 jours. Il y a des exceptions à cette règle, dont la plus importante s'avère l'examen dit de «rapport étroit». On recommande l'avis d'un professionnel aux personnes qui craignent d'être dans l'une de ces situations.

Les versements de sécurité sociale d'un pays à un résident de l'autre pays seront uniquement imposables dans le pays de résidence. Les résidents à faible revenu des deux pays ne seront plus assujettis à la retenue fiscale à la source et peuvent dans certains cas, ne plus être imposables sur le revenu de ce genre

IMPÔT MINIMUM DE REMPLACEMENT

L'impôt minimum de remplacement a été introduit en 1986. En raison des modifications apportées aux projets d'origine et d'une exemption de revenu de 40 000 $, il semble que ce nouvel impôt ne s'appliquerait qu'aux gains en capital, aux revenus versés dans des abris fiscaux et lorsque des sommes importantes ont été transférées à des régimes de retraite ou à un REER après 1985. *Depuis 1997, au Québec, le transfert direct d'une allocation de retraite dans un REER n'entre pas dans le calcul de l'impôt minimum de remplacement.* Les contribuables qui

La TPS est assumée par le consommateur en dernière instance bien qu'elle soit répartie en plusieurs étapes. Généralement, toute organisation offrant un bien ou service ajoute la TPS sur les biens et services qu'elle vend et elle réclame un crédit de taxe pour intrants. Celle-ci remet au gouvernement uniquement la différence nette.

Une entreprise produisant des ventes imposables inférieures à 30 000 $ a le choix de s'inscrire ou non. L'avantage principal de l'enregistrement est la possibilité de réclamer un crédit ou un remboursement pour la TPS sur les biens et services utilisés dans l'entreprise. Bien que le commerçant, lorsqu'il est inscrit, doive également ajouter la TPS sur ses ventes, cela ne devrait pas comporter d'inconvénient lorsque les ventes sont effectuées à une autre entité inscrite qui a le droit de recevoir un crédit pour la taxe imputée.

Le principal désavantage de l'enregistrement provient des registres à tenir et des déclarations à faire parvenir à intervalles réguliers au gouvernement, ce qui peut s'avérer onéreux en main-d'oeuvre et en honoraires professionnels.

La «méthode rapide» de déclaration permet à l'inscrit qui facture la TPS de conserver celle-ci *et fonder la remise de la TPS* selon un pourcentage fixe des ventes *la différence tenant lieu d'intrants de crédits de taxe sur les déboursés autres que les biens de nature capitale.* (La TPS sur les achats de biens en capital sera toujours remboursée sans égard à la méthode choisie de déclaration). Également, les petites entreprises conformes à certaines normes peuvent faire une déclaration une fois l'an plutôt qu'à chaque trimestre. Les entreprises qui peuvent y avoir droit sont les fabricants, les détaillants et les sociétés de services dont les ventes annuelles ne dépassent pas 200 000 $; les magasins d'alimentation dont les ventes sont inférieures à 500 000 $; mais ceci ne comprend pas les entreprises offrant des services juridiques, de comptabilité ou de consultation financière. Les pourcentages fixes varient de 1 % pour les magasins d'aliments, à 3 % pour les détaillants, à 5 % pour les fabricants et les entités de services.

Le Québec a décidé d'harmoniser sa taxe de vente provinciale avec la TPS fédérale. Le Québec impose actuellement une taxe de vente provinciale (TVQ) de 6,5 % *(7,5 % en 1998)* sur les biens et services. Cette taxe *est fonction du prix de vente plus* la TPS fédérale de 7 %, soit un taux combiné de 13,96 %.

Toutes les leçons de musique, sans égard au niveau d'enseignement, sont réputées être des «services d'enseignement» et elles sont par conséquent exonérées de la TPS. Les cours d'appoint sont aussi exonérés de la taxe en tant que «service d'enseignement» tant que ces cours d'appoint découlent d'un programme scolaire. Lorsqu'il en est autrement, on doit ajouter la TPS. Depuis octobre 1996, la TPS que les bibliothèques et les établissements d'enseignement payaient sur les livres, et qui était remboursée en partie, est maintenant remboursée en entier.

La plupart des services médicaux offerts par les professionnels de la santé sont exonérés. Ceux qui donnent ces services ne facturent pas leurs patients mais ils ne peuvent pas réclamer le remboursement de la TPS versée à l'égard des intrants. Les professionnels dont les conjoints possèdent une entité constituée en société devraient réviser *leurs activités puisque les salaires qu'ils défrayent directement* sont exonérés tandis que les frais qui leur sont imputés par une entreprise de service doivent comporter la TPS et sont un coût supplémentaire pour le professionnel en tant que contribuable.

Les oeuvres de bienfaisance enregistrées aux fins de l'impôt sur le revenu sont en général exonérées de l'obligation d'imputer la TPS bien que cela n'englobe pas les activités de nature commerciale. Aucune TPS n'est prélevée sur des activités telles que les ventes de biens commerciaux lorsque les vendeurs sont des bénévoles et les prix sont inférieurs à 5 $ ou lorsque les billets d'entrée ne dépassent pas 1 $. Le coût d'admission à des films ou spectacles lorsque les billets sont vendus au prix coûtant, les services à l'intention des enfants sous-privilégiés ou infirmes, les frais d'adhésion en tant que membres à des organismes de services au public sont aussi exonérés de la TPS. Les règles et les exonérations sont complexes et on doit les consulter avant d'agir. Toutefois, les institutions de bienfaisance se voient accorder un rabais de 50 % sur la TPS acquittée sur les achats de nature non commerciale et une demande peut-être acheminée sur un formulaire prescrit à cet effet. On n'exige pas la présentation des reçus mais il faut les conserver à des fins de vérification ultérieure.

En plus d'exercer sa charge professorale régulière, le professeur peut enseigner des cours spéciaux d'été ou du soir ou enseigner dans une école d'études supérieures. Ce sont les circonstances de chaque cas qui permettent d'établir qu'il existe soit un contrat de travail (contrat d'emploi), soit un contrat d'entreprise (contrat d'affaires). Revenu Canada, appuyé récemment par les tribunaux, a conclu que des services d'enseignement spéciaux sont souvent assurés en vertu d'un contrat d'emploi, surtout lorsque les matières sont enseignées dans les mêmes conditions et la même discipline que dans le cas des cours du programme d'études régulier.

CONTRAT D'ENTREPRISE

Dans certains cas, cependant, des cours n'accordant aucun crédit peuvent s'enseigner en dehors d'un contrat d'emploi. Voici certaines des conditions qui tendent à démontrer l'existence d'un contrat d'entreprise pour l'enseignement des cours n'accordant aucun crédit:

(1) Il y a généralement contrat de travail (emploi) lorsque la personne pour qui les services sont exécutés a le droit d'établir la somme, la nature et l'orientation du travail à faire et la façon de l'accomplir. Il y a contrat d'entreprise (non-emploi) lorsque l'intéressé est embauché pour réaliser un objectif prescrit et bénéficie de toute la liberté qu'il lui faut pour atteindre le résultat souhaité (d'après le Bulletin d'interprétation IT-312, alinéa 4).

(2) En vertu d'un contrat d'entreprise, la latitude et la responsabilité du professeur quant aux charges qu'il peut effectuer pour fournir les services sont définies clairement dans un contrat officiel ou dans un échange de correspondance.

(3) L'utilisation des services d'autres personnes par le professeur qui s'acquitte de ses obligations contractuelles est la preuve d'un contrat d'entreprise.

(4) Lorsque le professeur fournit des services à plus d'une université ou institution, on peut plus facilement présumer qu'il existe un contrat d'entreprise.

Il peut être utile aussi d'examiner les quatre critères décrits auparavant dans le présent Guide. *(Voir Distinction entre le revenu tiré d'un emploi et le revenu tiré d'une entreprise)*

Plusieurs universités passent des contrats avec les professeurs pour les services susmentionnés. Lorsqu'une université rémunère de tels services sur présentation d'une facture ou déclare ce revenu sur un formulaire T4A «Relevé 2» plutôt que sur le formulaire T4 «Relevé 1», cela signifie que l'université ne considère pas ces paiements comme un revenu d'emploi. En outre, l'université ne devrait pas déduire de ces paiements, soit de l'impôt sur le revenu, soit des cotisations au RPC/RRQ ou à *l'assurance-emploi.* Du point de vue administratif, il sera beaucoup plus facile ainsi au professeur de les considérer en tant que revenu d'entreprise, sur sa déclaration de revenus bien que la juste caractérisation juridique de la relation entre le contribuable et le payeur ne s'en trouve pas changée.

Le professeur qui enseigne un cours spécial dans une université, mais au nom d'une institution de l'extérieur, ferait bien de se faire payer directement par cette dernière. Lorsque la rémunération est versée par le service de la paye de l'université et que celle-ci est déclarée sur le formulaire T4 «Relevé 1», il lui sera difficile de convaincre le Bureau de district de l'impôt qu'il s'agit d'un revenu d'entreprise. Ses chances de succès seront meilleures lorsque le revenu est payé à titre de fournisseur après réception d'une facture de sa part ou déclaré sur le formulaire T4A «Relevé 2». Quelques universités le font sur demande.

De toute évidence, le professeur a avantage à faire reconnaître comme tels tous ses revenus d'entreprise, car cela lui permet de déduire plus de charges. Le professeur, par exemple, qui entretient un bureau chez lui afin de gagner un revenu d'entreprise peut déduire de ce revenu les charges du bureau. (Voir «Frais de bureau»). Toutefois, étant donné qu'aucun impôt n'aura été retenu à la source sur ces revenus, il devra payer l'impôt au moment de la production de sa déclaration de revenus. Le contribuable est tenu de faire des versements trimestriels à date fixe lorsque la différence entre l'impôt à payer et l'impôt retenu à la source est supérieure à 2 000 $ (1 200 $ pour les résidents du Québec) pour l'année en cours et pour l'une des deux années précédentes. Tout versement en retard ou insuffisant porte intérêt. (Voir la Déclaration personnelle d'impôt sur le revenu pour le calcul du «revenu net».) (sous-alinéa 156 (1) «1026»)

ANNÉE FINANCIÈRE (ENTREPRISE NON CONSTITUÉE EN SOCIÉTÉ)

Pour tenter de réduire la capacité du particulier contribuable de reporter l'impôt sur le revenu provenant d'un travail autonome, Revenu Canada a introduit une législation en 1995 qui voulait convaincre les particuliers d'adopter l'année civile pour les exigences de l'impôt. À la suite de pression des entrepreneurs, les exercices financiers qui ne coïncident pas avec l'année civile sont toujours permis bien que les contribuables avec des fins d'exercice autres que l'année civile doivent faire l'estimation de ce que serait leur revenu à la fin de l'année civile en se fondant sur leur états financiers de fin d'exercice régulier et acquitter l'impôt sur le revenu sur cette estimation. Tout revenu inclus en conformité avec ces dispositions lors d'une année est déductible du calcul du revenu de l'année suivante.

Des dispositions spéciales portent sur le revenu supplémentaire à partir de la fin de l'exercice financier régulier jusqu'au 31 décembre 1995 qui a été ajouté au revenu pour 1995. Ce revenu supplémentaire peut être reporté et déclaré au cours d'un maximum de 10 ans. Toutefois, lorsque le contribuable cesse d'opérer son entreprise au cours de l'année le solde de provision de 10 ans apparaîtra au revenu de l'année civile qui suit. D'autres règles traitent des cas de décès, de faillite et de la cessation d'être résident.

COMPTABILISATION DU REVENU PROFESSIONNEL

Le contribuable doit déclarer tous ses revenus professionnels l'année où ils sont à recevoir, qu'ils aient été reçus ou non *(méthode de la comptabilité d'exercice).* Une somme pour services rendus est réputée à recevoir à la première des dates suivantes: la date de la présentation de la facture ou la date à laquelle la facture aurait été présentée s'il n'y avait pas eu de retard indu. Dans certains cas, le contribuable peut déduire une provision pour créances douteuses ou mauvaises créances ou une provision pour des biens non reçus ou services non encore rendus (alinéas 20 (1) (l), (m) et (n) «140, 150, 152»). *Certains professionnels et certaines sociétés de professionnels (comptables, dentistes, avocats, notaires du Québec, docteurs en médecine, vétérinaires ou chiropraticiens) peuvent choisir de ne pas ajouter le travail en cours non facturé en fin d'exercice ou calcul de leur revenu. La valeur du travail en cours comprendra la valeur du temps utilisé par la personne en cause.*

CHARGES DÉDUCTIBLES D'UN REVENU D'ENTREPRISE

En principe, le contribuable peut déduire de son revenu d'entreprise les charges courantes défrayées pour gagner ce revenu, à condition que ces charges soient raisonnables, ne soient pas des charges de nature personnelle ou des frais de subsistance et n'aient pas été faites en vue d'acquérir un bien permanent d'une valeur durable, c'est-à-dire, ne soient pas une dépense en capital. Les charges admissibles sont déductibles l'année où elles sont encourues, sauf lorsque leur comptabilisation ordinaire oblige à les déduire une année plus tard (par exemple, honoraires ou assurances payés d'avance, etc.) ou lorsque la Loi de l'impôt sur le revenu exige qu'elles soient reportées (par exemple, certaines provisions).

Les achats de livres et de périodiques, les déplacements, l'entretien d'un bureau, le téléphone, les frais d'affranchissement, la dactylographie, la reprographie et les salaires d'employés à temps partiel figurent parmi les charges les plus fréquentes pour les professeurs. Les frais de représentation et de divertissement sont moins fréquents. Ce genre de frais doit être non seulement raisonnable mais il est restreint à 50 % du coût réel. La récupération de la TPS sur ces frais est aussi à l'heure actuelle uniquement de 50 %. On doit être en mesure de justifier sur demande ces charges en produisant les pièces justificatives.

Le particulier qui exerce une activité commerciale peut déduire le salaire payé au conjoint, à condition que la dépense soit raisonnable compte tenu des circonstances et effectuée pour gagner un revenu.

Le calcul des frais de bureau et d'automobile étant parfois une opération assez complexe, nous donnons des détails à ce sujet :

FRAIS D'UN BUREAU À DOMICILE

Lorsque le professeur a besoin d'un bureau pour gagner ses revenus d'entreprise et utilise le bureau exclusivement à cette fin, il peut l'établir dans sa résidence et déduire à cet égard une proportion raisonnable des frais de sa résidence. Dans le cas d'une résidence de huit pièces où le bureau occuperait une pièce moyenne, la somme déductible équivaudrait au huitième de tous les frais afférents à la résidence. Les charges pour les bureaux à domicile sont permises seulement jusqu'à concurrence du revenu net du contribuable pour la période tirée de l'entreprise et uniquement lorsque le bureau est la place principale d'affaires ou lorsqu'il est utilisé de façon régulière et continue pour rencontrer des clients ou des patients.

Lorsque le contribuable peut répondre à ces critères, les frais d'entretien du bureau peuvent comprendre une partie raisonnable des frais suivants: taxes foncières, réparations, décoration, assurances, chauffage, éclairage, eau, nettoyage et intérêts hypothécaires. L'amortissement fiscal de la partie bureau de la maison est aussi déductible, mais il est recommandé, lorsqu'aucune modification importante n'a été apportée à la structure de la maison pour y établir le bureau, de ne pas la déduire pour les raisons suivantes :

(1) l'amortissement fiscal peut *potentiellement* faire l'objet d'une récupération lors de la vente de la maison ou lors d'un changement d'usage lorsque sa valeur n'a pas diminué;

(2) le contribuable qui réclame l'amortissement fiscal peut réaliser un gain en capital imposable sur *toute* partie utilisée comme bureau lorsqu'il vendra sa résidence ou la convertira à son usage personnel.

La pleine exemption de l'impôt sur les gains en capital en vertu de la règle de la résidence principale sera maintenue lorsque le contribuable ne déduit pas d'amortissement fiscal. (Voir IT-120R3, alinéas «35, 36 et 37»). Seulement une résidence pour chaque couple marié est admissible à l'exemption de la résidence principale quant aux gains accumulés après 1981.

Lorsque des modifications importantes ont été apportées à la structure de l'immeuble de sorte que son utilisation à des fins commerciales revêt un caractère plus considérable et permanent, la partie qui sert à l'entreprise peut faire l'objet d'un gain en capital imposable, peu importe qu'il y ait déduction ou non de l'amortissement fiscal (IT-120R3, «alinéa 38»).

L'amortissement fiscal du mobilier et de l'équipement peut être déduite lorsque le contribuable croit qu'une dépréciation égale à la somme déduite se produit au cours de la période de leur utilisation pour gagner un revenu d'entreprise. Les taux pour le mobilier et le matériel informatique y compris les logiciels de système sont de 20 % et 30 % chacun (catégorie 8 et 10) et s'appliquent à la juste valeur marchande au moment de la conversion pour les fins de l'entreprise ou au prix coûtant lorsqu'il y a eu acquisition directement à des fins d'utilisation pour l'entreprise. Au Québec, le matériel informatique acquis à l'état neuf et utilisé dans une entreprise est déductible au taux de 100 %. *Si le matériel informatique est acquis entre le 26 mars 1997 et le 31 décembre 1998, le taux d'amortissement est de 125 %. Par contre cette déduction supplémentaire de 25 % ne fait l'objet d'aucune récupération d'amortissement lors de l'aliénation du bien.* À la fin de chaque année, l'amortissement est déduit du solde de la catégorie et l'amortissement est déduit l'année suivante au taux prescrit sur le solde résiduel qui est appelé «fraction non amortie du coût en capital». (Voir l'exemple ci-après à la rubrique «frais d'automobile».) Les biens acquis au cours de l'année ne sont admissibles qu'à la moitié du taux normal applicable à la catégorie particulière d'allocation du coût en capital l'année d'acquisition.

FRAIS DE CONGRÈS

En règle générale, *un travailleur autonome* peut déduire de son revenu d'entreprise le coût jusqu'à concurrence de deux congrès par année tenus par un organisme d'affaires ou professionnel lié aux affaires du contribuable. La loi stipule que le congrès doit se dérouler à un endroit conforme à l'étendue territoriale, mais lorsque l'organisme est un organisme international ceci rend possible la déduction d'un congrès qui se déroulerait à peu près n'importe où. Un contribuable peut se voir exiger lors d'une vérification de faire la preuve que le congrès lui a aidé à gagner un revenu tiré d'une entreprise. Il ne peut pas déduire les frais de son conjoint ou des ses enfants (à moins qu'ils soient actifs dans l'entreprise) et il ne peut déduire que 50 % de la portion liée aux aliments et aux loisirs. *Lorsque les repas sont compris dans le coût du congrès, la Loi de l'impôt sur le revenu considère que le coût de la prestation à l'égard de la nourriture est de 50 $ par jour.*

FRAIS D'AUTOMOBILE

Les frais de déplacement comprennent les frais, liés à l'achat et à l'utilisation d'une voiture utilisée en partie pour les affaires et en partie à des fins personnelles. Une réclamation des frais exige un registre de tous les coûts et de la portion qui peut être attribuée à l'utilisation pour les fins de l'entreprise. On doit pouvoir produire les pièces justificatives liées aux frais d'automobile déduits et justifier le nombre total de kilomètres parcourus pendant l'année et le nombre de kilomètres consacrés à ses affaires; d'où l'avantage d'utiliser une carte de crédit plutôt que de payer comptant. L'utilisation d'une automobile pour affaires ne comporte pas le trajet, soit entre la résidence et le bureau soit entre le bureau et la résidence, mais seulement les déplacements occasionnés directement par les affaires (y compris les voyages interurbains). Lorsque le contribuable a son bureau chez lui, il peut déduire les frais de déplacement entre son bureau et les locaux de son client.

Les charges d'utilisation comprennent : l'essence, l'huile, les réparations, les fournitures, les pneus, le stationnement, les lavages, le permis, les frais de financement et les assurances. L'intérêt à l'achat de la voiture ne doit pas dépasser 250 $ chaque mois pour une automobile acquise avant le 1er septembre 1989 *ou après le 31 décembre*

prix au total de 31 000 $ furent accordés au gestionnaire d'une fanfare dans le but d'enregistrer un album de musique d'origine. La cour a décidé que l'octroi de prix était imposable en vertu précisément du sous-alinéa 56 (1) (n) (i) et non en tant que revenu d'entreprise.

SUBVENTIONS DE RECHERCHE ET CHARGES

Tel qu'il a été mentionné précédemment, uniquement les bourses reçues dans une année donnent droit à la déduction de 500 $ (alinéa 56 (1) (n) «312g» (IT-75R3, alinéa 1). Par contre, les sommes réputées être des subventions de recherche aux fins de l'impôt constituent un revenu dans la mesure où elles dépassent les charges *défrayées* (alinéa 56 (1) (o) «312h») et la déduction de 500 $ ne s'applique pas dans ce cas-ci. Les frais personnels ou de subsistance tels que les repas ou le logement ne sont pas déductibles, à l'exception des frais de déplacement, y compris les repas et le logement, défrayés pendant que le chercheur poursuivait ses travaux liés à la recherche hors de son lieu ordinaire de résidence.

Revenu Canada (Impôt) a indiqué ce qui peut être considéré comme une subvention de recherche. Lorsque l'objet premier de la subvention est de permettre au bénéficiaire de poursuivre ses études ou sa formation, la subvention est réputée être une bourse et les charges ne sont pas déductibles. Lorsque, d'autre part, l'objet premier est de permettre au bénéficiaire d'effectuer des recherches au profit d'un projet original, la subvention est réputée être une subvention de recherche. Le Bulletin IT-75R3 stipule également, lorsqu'il y a double objectif, que la subvention doit être traitée comme une subvention de recherche, lorsque l'objectif premier est la recherche (comme il est expliqué auparavant). Lorsqu'il est difficile d'établir un objectif premier, Revenu Canada (Impôt) aura pour politique de laisser établir la fin première de la subvention par l'organisme subventionnaire: l'université. Récemment, Revenu Québec a cotisé de nouveau certains bénéficiaires de subventions universitaires de recherche au Québec, en établissant comme base qu'ils étaient récipiendaires de revenu d'emploi nonobstant, que les fonds étaient décrits comme étant des subventions de recherche.

Ce raisonnement se fonde sur IT-75R3 (alinéa 22) qui stipule que «les personnes qui doivent normalement s'occuper de recherche dans le cours normal de leurs activités professionnelles, comme les professeurs d'université, ne peuvent pas traiter une partie de leur salaire normal comme une subvention de recherches quand ils s'adonnent aux activités de recherche normalement prévues par leurs conditions d'emploi». Il semble que le récipiendaire doive établir qu'il n'entreprend pas en temps normal ce genre de recherche lorsqu'il veut donner aux fonds l'apparence d'une subvention de recherche plutôt qu'uniquement un salaire portant une autre appellation.

Les sommes que l'on décrit comme «bourses de perfectionnement» sont imposées en tant que telles en vertu de l'alinéa 56(1)(n) «*312(g)*» lorsque le but premier était de faire progresser les études supérieures et la formation du récipiendaire. Lorsque le but premier est la recherche, celle-ci est ajoutée au revenu en conformité de l'alinéa 56(1)(o) «*312(h)*». Bien que les deux sous-alinéas (n) et (o) tiennent compte des dépenses personnelles ou de subsistance, le libellé précis de (n) tient compte que les dépenses défrayées sont admissibles si elles ont pour but de remplir les conditions en vertu desquelles on a reçu «une bourse d'étude, une bourse de perfectionnement, une bourse d'entretien ou un prix qui doit être utilisé par le contribuable afin de produire une oeuvre littéraire dramatique, musicale ou artistique.»

Le chercheur peut déduire ses frais de déplacement
(1) entre son domicile et le lieu où il séjourne temporairement durant ses travaux de recherche,
(2) d'un lieu temporaire à un autre; et
(3) à l'occasion de voyages à l'extérieur reliés à ses travaux (IT-75R3, alinéa 32).

Selon Revenu Canada, les frais de voyage du conjoint et des personnes à charge du chercheur ne sont pas déductibles d'une subvention de recherche. Bien que la Cour fédérale de l'impôt n'ait pas tranché la question de façon définitive, Revenu Canada a recotisé un certain nombre de contribuables auxquels il a refusé ces déductions. L'ACPPU continue d'exercer des pressions auprès du gouvernement afin qu'il autorise la déduction, en tant que frais de recherche, des frais de voyage du conjoint et des personnes à charge.

Par le biais d'une décision communiquée par lettre privée en 1996, Revenu Canada a indiqué que le coût en entier d'un ordinateur peut être utilisé en contrepartie d'une subvention de recherche lorsque l'ordinateur est utilisé pour exécuter le recherche.

Ceux qui sont en congé sabbatique au Canada devraient s'enquérir de leur droit possible de déduire les frais de déplacement et de garde d'enfants. Les frais d'hôtel déboursés pendant la recherche d'un logement permanent, de même que toutes les autres charges directement liées aux travaux, telles que les frais d'assistance à la recherche, de dactylographie, de photocopie, de rédaction et de publication de rapports et tous les autres frais pertinents autres que des frais personnels ou de subsistance peuvent être déductibles. Les dépenses de nature capitale sont déductibles (IT-75R3, alinéa 34).

Il n'est pas nécessaire de présenter les pièces justificatives à l'égard des frais de recherche avec la déclaration de revenus. Le ministère, cependant, peut exiger des preuves à n'importe quel moment; le chercheur devrait donc tenir une comptabilité de toutes ses charges admissibles et, lorsque cela est possible, garder les pièces justificatives.

Normalement les charges défrayées au cours de l'année qui précède ou qui suit le paiement de la subvention peuvent être déductibles de celle-ci mais le total des dépenses ne peut dépasser le total de la subvention. Les charges survenant l'année antérieure à la réception de la subvention et avant de recevoir l'avis de l'attribution de celle-ci font exception. Dans ce cas, les dépenses ne peuvent pas être reportées en avant (IT-75R3 alinéa 33).

Bien que les frais de recherche admissibles peuvent se déduire d'une subvention de recherche, ils ne sont pas déductibles, soit du salaire reçu durant un congé sabbatique soit d'une bourse de recherche, sauf, bien entendu, lorsque la bourse est réputée être une subvention de recherche. Ainsi, par exemple, une bourse de recherche doctorale du Conseil des Arts du Canada n'est pas considérée comme une subvention de recherche et ne bénéficie que de la déduction de 500 $, lors de toute année d'imposition peu importe les frais de recherche réellement défrayés. Aucune partie de ces frais ne peut se déduire non plus du salaire reçu durant un congé sabbatique.

Nonobstant ce qui précède, le professeur peut éviter une cotisation de l'impôt sur le revenu quant aux fonds utilisés pour payer ses frais de recherche en demandant à son université une subvention de recherche au lieu d'une partie ou de la totalité de son salaire. Seule l'excédent dépassant les frais de recherche admissibles sera imposée. Cette pratique est approuvée par Revenu Canada et toutes les universités connaissent le procédé à suivre. Ces arrangements doivent intervenir avant le commencement du congé sabbatique. (Voir «Congés sabbatiques»).

Le bénéficiaire à la fois d'une bourse de perfectionnement et d'une subvention de recherche peut déduire 500 $ (ou 1 000 $ lorsque les versements s'échelonnent sur deux années civiles) de sa bourse, ainsi que l'ensemble des frais de recherche de sa subvention.

CONGÉS SABBATIQUES

IL NE SERA QUESTION, DANS LA PRÉSENTE SECTION DU GUIDE, QUE des dispositions fiscales canadiennes touchant les allocations de congés sabbatiques. Un professeur qui prend un congé sabbatique ou autre congé dans un pays étranger doit tenir compte des dispositions fiscales du pays étranger de même que celles du Canada. Les sections suivantes du Guide traitent de certains problèmes liés aux impôts étrangers.

RÉSIDENCE

Un résident canadien est assujetti à l'impôt canadien sur son revenu mondial. Un non-résident est assujetti uniquement à l'impôt sur certains revenus de sources canadiennes. La question de savoir si vous êtes un résident du Canada ou non est donc importante pour les fins fiscales.

Revenu Canada (Impôt) a publié le Bulletin IT-221R2 qui traite de la résidence. En vertu du Bulletin IT-221R2 le professeur absent du Canada durant moins de deux ans est réputé avoir conservé sa résidence canadienne pendant son séjour à l'étranger, sauf lorsqu'il peut clairement établir qu'il a rompu tous liens de résidence en quittant le Canada et que rien n'indique qu'il prévoyait, à son départ du Canada, y revenir (c'est-à-dire, du fait d'un contrat d'emploi). Que cela soit ainsi est une question de fait; il y a une présomption selon laquelle le contribuable qui est parti du Canada depuis plus de deux ans est un non-résident et que le contribuable absent du Canada moins de deux ans est un résident, mais dans certains cas des contribuables absents du pays moins de deux ans ont tout de même été reconnus être non-résidents. Dans la cause Allan Peel (1996) le contribuable qui a quitté le Canada en avril et qui est revenu en juin l'année suivante fut reconnu en tant que non-résident; il avait vendu sa maison, sa femme avait laissé son emploi pour déménager à l'étranger, mais l'emploi à l'étranger ne s'est pas matérialisé et à la fin de l'année scolaire la famille déménagea à nouveau au Canada. Selon le Bulletin IT-221R2, les liens de résidence principaux d'une personne sont son logement, son conjoint et les personnes à sa charge, ses biens personnels et ses liens sociaux.

Logement — «Un particulier qui quitte le Canada, mais qui s'assure qu'un logement au Canada, habitable toute l'année, demeure prêt à être occupé par lui, en l'entretenant (qu'il soit vacant ou non), en le louant à une personne qui a un lien de dépendance avec lui ou en le louant à une personne qui n'a pas de lien de dépendance avec lui, avec le droit de résilier le bail dans un délai très court (moins de trois mois), sera généralement considéré comme n'ayant pas rompu ses liens de résidence avec le Canada.»

Conjoint et personnes à charge — «Lorsqu'une personne mariée quitte le Canada, mais laisse son conjoint ou des personnes à charge au Canada, on considérera, règle générale, que cette personne est demeurée résidente du Canada au cours de son absence.»

Biens personnels et liens sociaux — «Une personne qui quitte le Canada et devient non-résidente ne conservera pas de liens de résidence avec le Canada après son départ, sous forme de biens personnels (p.ex., mobilier, vêtements, automobile, comptes en banque, cartes de crédit, etc.) ou de liens sociaux (p.ex., affiliation à des associations en tant que résident, etc).»

Autres liens de résidence — D'autres liens qui peuvent également valoir sont le maintien:
(1) de la protection de l'assurance-hospitalisation ou de l'assurance-maladie provinciale;
(2) d'une résidence saisonnière au Canada;
(3) de l'affiliation à des associations professionnelles ou autres au Canada (sur la même base qu'un résident); et
(4) *des prestations fiscales pour enfants.*

EXEMPTION LIÉE À UN EMPLOI OUTRE-MER

Les employés d'employeurs canadiens qui travaillent outre-mer pendant plus de six mois consécutifs peuvent être partiellement exonérés de l'impôt (article 122.3). Au fédéral, la rémunération gagnée à l'étranger donne lieu à un crédit d'impôt égal à 80 % de l'impôt autrement payable. Ce crédit s'applique sur une rémunération annuelle ne dépassant pas 80 000 $ ou une proportion de cette somme lorsque la période de l'emploi est inférieure à un an. Cela s'applique aux personnes employées dans des travaux de construction, d'installation, d'agriculture, de génie, d'exploration de pétrole ou d'autres ressources semblables ou d'autres activités prescrites. Sous réserve de la publication des règlements indiquant ces activités prescrites, les professeurs employés par une université et travaillant à l'étranger semblent ne pas bénéficier de cette disposition. Aux fins de l'impôt sur le revenu du Québec, le contribuable admissible est totalement exempté de l'impôt après un séjour d'un an à l'étranger. Lorsque le séjour est inférieur à un an, il y a déduction proportionnelle au nombre de mois complets travaillés à l'étranger.

FRAIS DE RECHERCHE DURANT UN CONGÉ SABBATIQUE

Le professeur d'université qui projette d'effectuer des recherches durant un congé sabbatique devrait organiser ses affaires de façon à éviter de payer un impôt sur les sommes utilisées pour payer ses frais de recherche. Ces dispositions se rattachent au statut résidentiel établi par les directives du Bulletin IT-221R2 expliquées auparavant.

Congés sabbatiques (Résidents du Canada) — Lorsque le professeur en congé sabbatique demeure un résident du Canada aux fins fiscales, il n'est pas important qu'il demeure au Canada ou qu'il émigre temporairement. Dans les deux cas, il est imposé au Canada sur son revenu mondial. Lorsqu'il doit payer un impôt étranger sur une partie de ce revenu, le Canada accorde normalement un crédit d'impôt étranger à l'égard de l'ensemble ou d'une partie de cet impôt. Comme il est signalé sous le titre «Subventions de recherche» ci-dessus, le professeur peut déduire les frais admissibles des subventions de recherche seulement, et non du revenu provenant d'un emploi. Il devrait donc veiller à recevoir assez de revenu sabbatique sous la forme de subventions de perfectionnement pour équilibrer ses frais de recherche.

Congés sabbatiques (Non-résidents du Canada) — Les non-résidents sont assujettis à l'impôt canadien seulement sur le revenu provenant de sources canadiennes. Les trois catégories principales de revenus de sources canadiennes de la plupart des professeurs sont:
(1) les salaires sabbatiques, le revenu d'affaires ou professionnel, les subventions de recherche, les bourses de perfectionnement, etc.;
(2) le revenu de placement; et
(3) le revenu locatif.

Le contribuable doit produire une déclaration de revenus des particuliers à l'égard du revenu compris dans la catégorie (1) (IT-75R3, alinéa 38). Les non-résidents ont droit à des crédits d'impôt personnels uniquement lorsque l'ensemble de leur revenu de toutes sources gagné durant l'année provient surtout d'un emploi exercé au Canada, d'une entreprise exploitée au Canada ou d'une bourse d'études ou de subventions de recherche canadiennes. Il peut aussi déduire certains autres crédits tels les crédits pour frais médicaux et d'autres crédits de certaines autres catégories de revenus tels qu'ils ont été précisés auparavant, article 115). Le sous-alinéa 115 (2) (e) (i), cependant, prévoit une exemption dans certains cas lorsque le revenu de provenance canadienne tiré d'une charge ou d'un emploi est reçu par un contribuable devenu antérieurement non-résident du Canada lorsque :
(1) le travail s'accomplit en dehors du Canada; et
(2) le revenu est assujetti à l'impôt sur le revenu ou les bénéfices dans un autre pays ou se rattache à la vente de biens, ou à la négociation de contrats intervenant dans le cadre normal d'une entreprise exploitée par l'employeur.

(Voir «Revenu de placements au Canada des non-résidents» pour le traitement fiscal du revenu de placement et locatif des non-résidents.) Les subventions de perfectionnement et les autres revenus de sources étrangères ne sont pas imposables au Canada et il n'est donc pas nécessaire de prendre des dispositions pour éviter de payer l'impôt canadien sur ces revenus.

CONGÉS PRIS À L'ÉTRANGER

Il arrive qu'un professeur accepte une mission d'enseignement ou autre à l'étranger, dans des conditions où la plus grande partie de son revenu lui vient de sources étrangères. Lorsque le professeur conserve sa résidence au Canada aux fins de l'impôt, il doit payer l'impôt sur ses revenus de source étrangère. Lorsqu'il obtient le statut de non-résident, il n'est imposable au Canada que sur ses revenus de sources canadiennes. Son revenu mondial peut, cependant, devenir imposable en partie ou en totalité dans son nouveau pays de résidence.

Avant de sauter aux conclusions quant aux avantages et désavantages du statut de non-résident, le contribuable doit examiner le régime fiscal auquel il serait assujetti à l'étranger aussi bien qu'au Canada. Le résident du Canada a droit à un crédit à l'égard des impôts payés à l'étranger. Le crédit généralement est le moindre de l'impôt étranger payé et de l'impôt sur le revenu canadien autrement applicable au revenu étranger. Cette déduction n'est permise qu'aux résidents du Canada et n'est pas accessible au non-résident imposé selon l'article 115 «1087-1094».

Le contribuable qui songe à renoncer temporairement à sa résidence canadienne devrait examiner son droit à un crédit d'impôt à l'égard de l'impôt sur le revenu canadien en vertu des lois fiscales de son nouveau pays de résidence. La question ne se pose que lorsque le pays étranger impose les professeurs étrangers.

Dans certains cas, un congé pris à l'étranger est financé par une subvention d'une fondation située à l'étranger. Les fonds peuvent être acheminés par une université canadienne et servent à défrayer les coûts de déplacement et à maintenir le salaire du professeur. Lorsque le professeur obtient le statut de non-résident, la «provenance» des fonds servant à payer son salaire est déterminante. Lorsque les subventions lui sont versées directement par une fondation étrangère, elles ne sont certainement pas imposables au Canada. D'après Revenu Canada, d'autre part, ces subventions constituent un revenu imposable lorsqu'elles sont accordées par l'entremise d'une université canadienne.

REVENU TIRÉ D'UNE ENTREPRISE

DE NOMBREUX PROFESSEURS TRAVAILLENT À TITRE DE TRAVAILLEURS autonomes pour une université ou pour d'autres institutions en vertu d'un contrat d'entreprise qui n'est pas un contrat d'emploi; le revenu gagné n'est pas un revenu tiré d'un emploi. Outre son salaire régulier, le professeur peut tirer des revenus de droits d'auteur, de consultations, de cours, d'émission de radio ou de télévision; ces divers revenus sont ordinairement réputés être des revenus provenant d'une entreprise ou d'une profession. Lorsqu'il établit son revenu imposable, le professeur peut déduire de ces revenus les charges admissibles. Ces particuliers doivent avoir une bonne connaissance des règles de la TPS qui pourraient s'appliquer à leurs activités d'entreprise.

(10) Versements de pension alimentaire et d'entretien — Avant 1993, les versements de pension alimentaire pouvaient être déduits lorsqu'ils étaient effectués à la suite d'une décision de la cour ou d'une entente écrite de séparation, aussi longtemps que ceux-ci étaient *payables* à intervalles réguliers, mais les versements d'entretien (à un conjoint séparé ou un ex-conjoint en droit commun) devaient être effectués en vertu d'une décision de la cour. La nouvelle définition de «conjoint» (voir note préalable *14*) fait disparaître cette distinction et il appert que les conjoints de droit commun ne sont dorénavant plus soumis à une décision de la cour mais uniquement une entente écrite de séparation. Il semble qu'une rupture préalable à 1993 d'une relation de droit commun qui n'a pas fait l'objet d'une décision de cour ne puisse être rétablie rétroactivement en vertu des nouvelles règles. Mais lorsque le même couple se réunit après 1992 puis se sépare, il pourrait être assujetti aux nouvelles règles.

Les sommes à l'ex-conjoint versées en vertu d'une entente de séparation ou d'une décision de la cour sont déductibles par le payeur et imposables quant au bénéficiaire pourvu qu'elles soient conformes à tous les critères exigés par la Loi de l'impôt sur le revenu. (Voir aussi la note préalable 8.) Lorsque le conjoint récipiendaire achemine la pension alimentaire à un tiers, il demeure imposé *sur le paiement* tout comme s'il avait reçu celle-ci. La solution est de savoir qui possède le droit juridique d'obliger à payer, et lorsqu'il s'agit du conjoint récipiendaire, comme dans la cause Arsenault de 1995, bien qu'elle ait indiqué au conjoint payeur de faire parvenir l'argent au propriétaire de son logement, c'est encore ici la femme et non le propriétaire qui pourrait intenter une poursuite juridique pour le non-paiement, et donc la somme est imposable pour elle et déductible du revenu de payeur. Les versements doivent être effectués à intervalles réguliers: un paiement forfaitaire n'est pas admis à moins que ce soit un rattrapage de versements à intervalles réguliers qui sont en retard. La cause Macburnie (1995) a accentué le besoin de préciser que le versement est de nature soit capiral, soit revenu. Le mari qui devait payer avait des arrerages accumulés, et il fut libéré de ceux-ci à la suite d'un ordre ultérieur de la cour qui exigeait un paiement de 27 500 $ à son ex-femme. Revenu Canada s'est fondé sur des décisions précédentes qui voulaient que des paiements lorsqu'ils sont périodiques et par ailleurs imposables aux mains du payeur, du fait qu'ils n'étaient pas acquittés à temps cela ne changeait pas leur particularité. Ce qui a converti ces versements en retard en une somme forfaitaire non déductible fut la décision de la cour de considérer clairement cette somme comme un paiement forfaitaire.

Les versements de soutien pour enfant découlant d'une entente écrite ou d'un ordre de la cour émis après le 1er mai 1997 ne sont plus dorénavant imposables aux mains du récipiendaire ou déductibles par le payeur. Ces dispositions ne portent pas sur les ententes et les ordres de la cour déjà existants à moins que l'entente/l'ordre de cour soit changé ou que les deux parties conviennent chacune que les nouvelles dispositions s'appliquent. Ces changements s'appliquent uniquement aux versements de soutien pour enfant. Les versements de pension alimentaire et d'entretien à l'ex-conjoint demeurent imposables aux mains du récipiendaire et déductibles pour le payeur.

En 1997, la Cour fédérale a encore statué que les ententes officieuses ne sont pas valides lorsqu'il s'agit de permettre des versements de soutien alimentaire et de soutien de l'enfant (McManus).

Les frais juridiques visant les procédures en divorce ou dans le but d'établir un droit à la pension alimentaire ou d'entretien ne sont pas déductibles; mais les frais juridiques ayant trait à la poursuite d'un conjoint pour faire appliquer une décision de la cour sont déductibles. Les coûts défrayés pour la défense dans une cause de ce genre, ou pour la défense dans une cause visant à réclamer une augmentation de la pension ne sont pas déductibles.

(11) Cotisation à un Régime enregistré d'épargne-retraite. En conformité avec la Réforme des pensions, les limites de cotisation furent augmentées du moindre de 18 % du revenu gagné ou 11 500 $ pour 1991, 12 500 $ pour 1992 et 1993, 13 500 $ pour 1994, 14 500 $ pour 1995 et 13 500 $ pour 1996 à 2003. Ces limites sont réduites par le facteur d'équivalence pour les contribuables qui sont membres d'un Régime de pension agréé (RPA). Le facteur d'équivalence apparaît sur votre feuillet T4 chaque année. *La limite de la cotisation pour 1997 se fonde sur le revenu gagné et le facteur d'équivalence du contribuable en 1996.*

Depuis 1991 les contribuables peuvent reporter les droits non utilisés de cotisation. En 1996, le report de sept ans a été modifié pour permettre un report sans limite des droits non utilisés de contribution. Chaque année, Revenu Canada calcule et fait rapport des droits non utilisés de cotisation sur votre Avis de cotisation.

En plus des contributions à votre propre REÉR, vous pouvez également contribuer à un REÉR *dont votre conjoint, soit légitime, soit en droit coutumier, est bénéficiaire.* Toutefois, le total des cotisations à tous les REÉR d'une année donnée ne peut dépasser votre droit de contribution. En particulier, ceci peut s'avérer un avantage lorsque votre conjoint se retrouve à un taux d'imposition plus bas et que les fonds sont en dernier lieu retirés du REÉR. Lorsque vous contribuez à un REÉR du conjoint, toute somme retirée *cette année-là ou lors de l'une des deux années qui suivent* sera ajoutée à votre revenu *nonobstant que les fonds aient été retirés d'un REÉR distinct.* La limite de deux ans commence l'année dans laquelle vous avez fait votre contribution et non l'année dans laquelle vous avez réclamé des déductions — *c.-à-d., lorsque vous avez fait une contribution à un REÉR du conjoint en 1997, toute somme retirée de tout REÉR du conjoint avant l'an 2000 sera ajoutée à votre revenu.*

Les contribuables qui reçoivent des allocations de cessation d'emploi ou de retraite peuvent effectuer une contribution supplémentaire à leur propre REÉR en plus de leurs limites habituelles de contribution. Une somme égale à 2 000 $ pour chaque année civile d'emploi avant 1996 plus un 1 500 $ supplémentaire pour chaque année civile d'emploi avant 1989 pour laquelle il n'y a pas eu dévolution d'avantages au titre de la pension peut être contribuée à un REÉR. Après 1995, on ne peut ajouter d'années supplémentaires au calcul de cette somme.

En pratique, selon la position de Revenu Canada lorsque les avantages sociaux habituels provenant d'un emploi persistent à s'accumuler après la cessation, il est peu vraisemblable que l'emploi soit terminé nonobstant que le particulier n'est pas obligé de se présenter au travail. La politique de cotisation de Revenu Canada est que les versements qui remplacent les gains d'une période d'avis réglementaire n'ont pas pour objet la perte d'un emploi. Revenu Canada propose que des versements de ce genre doivent comporter une distinction par rapport aux versements pour les longues années de service ou de perte d'emploi et c'est pourquoi nulle fraction d'un versement de ce genre ne peut être retirée à un REÉR en tant que contribution supplémentaire.

Les REÉR autogérés deviennent de plus en plus populaires. Une vaste gamme de placements peut se faire en utilisant les fonds d'un REÉR autogéré y compris, depuis 1995, les Obligations d'épargne du Canada et les placements dans des sociétés privées activement en affaires (il y a cependant certaines restrictions). Les titres étrangers transigés sur les bourses peuvent également faire partie du portefeuille d'un REÉR tout en étant assujettis à une restriction de 20 % qui est fonction du coût des titres que comporte le régime.

Au moment ou après l'échec d'un mariage, un transfert de fonds libres d'impôt en provenance du REÉR d'un conjoint vers le REÉR de l'autre conjoint ou de l'ex-conjoint est permis lorsque les deux vivent séparément et à part et que le transfert a eu lieu à la suite d'un jugement de la cour.

Jusqu'à 1997, votre REÉR arrivait à échéance automatiquement le 31 décembre ou avant cette date dans l'année de vos 71 ans. De nouvelles règles introduites en 1996 exigent que, à partir de 1997, les REÉR arrivent à échéance avant la fin de l'année de vos 69 ans. En 1997, les contribuables de 69, 70 et 71 ans devront s'assurer que leurs REÉR sont: (a) convertis en rente viagère (comportant ou non une durée garantie), ou (b) transférés à un Fonds enregistré de revenu de retraite (FERR) afin d'éviter que leur REÉR à la fin de 1997 ne soit annulé et assujetti à l'impôt en 1997.

À compter de 1996, les frais d'administration des REÉR et des FERR, qui se rapportent aux services rendus par le fiduciaire des REÉR et des FERR plutôt qu'aux placements à l'intérieur des régimes, ne sont plus déductibles. *Revenu Canada a récemment confirmé que le versement de frais d'administration et d'honoraires de conseiller de placements internes au REÉR et au FERR ne seront pas réputés être un avantage aux mains du bénéficiaire. Les frais d'administration acquittés à l'extérieur des REÉR et des FERR ne seront pas traités en tant que contributions en plus au régime.*

Les règles régissant les retraits à même les FERR ont été modifiées en 1993. Les nouvelles règles augmentent la proportion de l'actif total des FERR qui doit être versée en tant que revenu des FERR à partir des âges de 71 ans (abaissé à 69 ans) jusqu'à 77 ans. Après 78 ans, le pourcentage du déboursé minimum est abaissé. Les FERR acquis avant 1993 peuvent choisir de conserver les pourcentages des déboursés premiers jusqu'à 77 ans. Ultérieurement tous les FERR sont assujettis aux mêmes pourcentages lorsqu'il s'agit des retraits. Depuis 1993, ce n'est plus tout l'actif du FERR qui doit être distribué dès 90 ans. *Les nouvelles règles exigent que 20 % de tout l'actif du FERR soit distribué chaque année après 93 ans.*

Il est permis aux particuliers de posséder plus d'un FERR. Vous pouvez retirer plus que la somme minimum prescrite en tout temps, mais vous devez retirer au moins la somme minimum. Les versements peuvent commencer en tout temps après l'achat du FERR mais ne peuvent être effectués plus d'un an à la suite de l'établissement d'un FERR.

(12) Bureau à domicile (T2200 *n*TP64.3») — Un employé peut déduire à certaines conditions les frais d'un bureau à domicile. Lorsque l'employeur ne fournit pas de bureau et qu'il l'atteste en signant le formulaire T2200 (TP64.3 au Québec), l'employé peut déduire les frais à condition que le bureau lui serve exclusivement aux fins de gagner du revenu d'emploi. L'employé peut déduire une partie raisonnable des frais de loyer ou, lorsqu'il est propriétaire, une partie raisonnable des frais d'entretien tels le chauffage, l'électricité, le nettoyage et les réparations mineures. Le formulaire T2200 doit aussi être utilisé lorsqu'un employé doit défrayer dans le cadre de son emploi des frais de déplacement qui ne sont pas remboursés par son employeur. (voir également *n*Frais d'automobile»).

RÉFORME DES PENSIONS

Essentiellement, les règles en place depuis 1990 ont pour but d'augmenter les limites *d'épargnes* de l'aide fiscale indépendamment des sortes de régimes de pension. Cette réforme permet aussi une plus grande intégration entre les bénéfices d'une pension reçue en vertu d'un régime souscrit par un employeur et le REÉR d'un particulier. Afin d'accomplir ceci, le calcul d'un facteur d'équivalence (FÉ) est effectué par l'employeur et indiqué sur le T4 de l'employé. Ce facteur d'équivalence est fondé, soit sur le total des cotisations (à la fois de l'employeur et de l'employé) au régime dans le cas d'un régime à cotisations définies, soit selon le niveau de droit aux prestations dans le cas d'un régime à prestations définies.

Même les personnes qui participent à un régime à prestations définies et qui ont droit au maximum des prestations ne pourront pas souscrire jusqu'à 1 000 $ dans un REÉR, (jusqu'en 2003).

Les contribuables peuvent maintenant reporter indéfiniment les droits inutilisés de cotisations à un REÉR. Ceci signifie qu'un particulier qui n'a pas les fonds nécessaires pour contribuer à un REÉR lors d'une année donnée ne perdra pas cette aide fiscale comme cela avait lieu en vertu de l'ancien système. Par ailleurs, le contribuable peut cotiser au cours d'une année (conformément à la limite) et il peut réclamer la déduction dans une année ultérieure lorsque, par exemple, son revenu sera imposé à un taux matginal supérieur. Une autre disposition *permettait auparavant* à un particulier de contribuer jusqu'à concurrence de 8 000 $ en sus de ses limites. Bien qu'il ne bénéficie d'aucune déduction fiscale, les intérêts qui s'accumulent sur la contribution ne sont pas imposés. La limite de 8 000 $ de contribution excédentaire a été rabaissée à 2 000 $ à compter du 1er janvier 1996.

Les particuliers ayant des contributions excédentaires supérieures à 2 000 $ doivent en premier lieu puiser dans cet excédent, jusqu'à ce qu'il soit abaissé à 2 000 $. Le 2 000 $ est retenu en tant que contribution excédentaire à vie pour éviter que les calculs en vertu des nouvelles règles régissant l'intégration des cotisations aux régimes de pensions agréés et les REÉR entraînent que le contribuable dépasse ses limites de REÉR. Au-delà de cet excédent de 2 000 $, la loi impose une pénalité de 1 % chaque mois sur les cotisations excédentaires. Plusieurs conseillers ne recommandent pas de verser volontairement cette somme excédentaire non déductible.

La contribution maximum et ses limites ont été révisées une première fois lors du budget de février 1992, puis en 1995 et de nouveau en *1996* et voici la nouvelle échelle :

Année	Limite d'un régime de pension agréé à cotisations définies	Limite REÉR
1990 (a)	3 500 $	7 500 $ (b)
1991	12 500 $	11 500 $ (c)
1992	12 500 $	12 500 $
1993	13 500 $	12 500 $
1994	14 500 $	13 500 $
1995	15 500 $	14 500 $
1996-2002	13 500 $	13 500 $
2003	14 500 $	13 500 $
2004	15 500 $	14 500 $
2005	indexé	15 500 $
2006	indexé	*indexé*

(a) Pour 1990, la limite était de 20 % du revenu gagné; après cette date la limite est de 18 % du revenu gagné. Depuis 1990, le revenu gagné exclut le revenu de pensions. Toutefois, à partir de 1991, le revenu gagné comprend les prestations d'invalidité versées en vertu du RPC et du RRQ.

(b) Cette limite est réduite à 3 500 $ moins les contributions de l'employé pour ceux qui ont droit à des bénéfices en vertu d'un régime de pension ou d'un régime de participation différée aux bénéfices (RPDB) lorsqu'une contribution a été effectuée au cours de l'année.

(c) La limite pour 1991 et les années ultérieures est diminuée par le facteur d'équivalence (FÉ) de l'année précédente. Le report des droits inutilisés d'un REÉR à une année ultérieure fut appliqué pour la première fois en 1991.

Le budget de février 1997 a introduit le concept de facteur de rectification (FR) qui est conçu pour rétablir les droits de cotisation aux membres de régimes de pension agréé qui ont perdu leurs droits inutilisés de cotisation au REÉR compte tenu du facteur d'équivalence fondé en partie sur les prestations de pension de l'employeur qui pour toutes sortes de motifs ne sont pas dévolues. *Lorsque, après 1996, un particulier cesse d'avoir des droits à des prestations en vertu du régime de pension, l'administrateur du régime doit faire rapport du facteur de rectification (FR) à Revenu Canada à compter de 1998. Le FR augmentera la limite de cotisation au REÉR dans l'année de cessation à partir de 1998.*

Les détenteurs de REÉR peuvent emprunter sans être imposés jusqu'à 20 000 $ de leur REÉR pour acheter une résidence principale. Les conjoints (y compris les conjoints de fait) peuvent retirer jusqu'à 20 000 $ chacun pour l'achat d'une résidence en co-propriété, lorsque *aucun des époux ne possédait auparavant une résidence.* Un contribuable ne peut pas placer des fonds dans son REÉR et *immédiatement* les retirer pour l'acquisition d'une maison. Ce programme remporaire est devenu un programme permanent lors du budget 1994 et il permet aux acheteurs d'une première maison d'utiliser les fonds de leur REÉR pour acquérir une maison après le 1er mars 1994, par le biais de retraits libres d'impôt jusqu'à concurrence de 20 000 $ pour acheter une maison avant le 1er octobre de l'année civile qui suit l'année du retrait.

Un particulier est réputé acheter une maison pour la première fois lorsque ni lui-même, ni son conjoint n'étaient propriétaires d'une maison leur servant de résidence principale au cours des cinq années civiles commençant avant la date du retrait. Aucune déduction n'est accordée au titre d'une cotisation versée à un REÉR lorsque cette cotisation est retirée dans les 90 jours afin de se prévaloir du régime d'accession à la propriété. Les remboursements de fonds retirés doivent être *versés annuellement* sur 15 ans, en commençant la seconde année civile qui suit l'année civile du retrait. Les remboursements effectués au cours des 60 premiers jours d'une année civile sont admissibles en tant que remboursements de l'année civile précédente.

BOURSES ET SUBVENTIONS

BOURSES D'ÉTUDES, DE PERFECTIONNEMENT, D'ENTRETIEN ET PRIX

La Loi de l'impôt sur le revenu ne définit pas les expressions bourses de perfectionnement, bourses d'entretien, bourses d'études, prix et subventions de recherche. Cependant, le Bulletin d'interprétation IT-75R3 renferme la description de ces allocations par le ministère et en indique le traitement fiscal. Le nom donné à une subvention particulière n'indique pas nécessairement sa vraie nature. Dans certains cas, par exemple, une allocation appelée bourse de perfectionnement peut se classer comme subvention de recherche aux fins de l'impôt (IT-75R3, alinéa 10).

L'alinéa 56 (1) (n) *n*312g» exige d'ajouter au revenu toutes les sommes reçues durant une année provenant d'une des sources mentionnées dans le titre, ou de l'ensemble de celles-ci, sauf la première tranche de 500 $. Toutefois, lorsqu'il dépense l'argent de sa bourse pour produire une oeuvre littéraire, dramatique, musicale ou artistique il peut, lors du calcul de la somme imposable, déduire à même cette bourse toutes les dépenses effectuées pour obtenir la bourse jusqu'à concurrence de la somme dépensée pour la production de cette oeuvre. Les dépenses admissibles ne comportent pas les dépenses personnelles ou de subsistance, les dépenses remboursées ou les sommes déductibles de l'impôt par ailleurs. Lorsque le bénéficiaire reçoit 500 $ et plus deux années de suite, la déduction de 500 $ s'applique chaque année, soit une déduction totale de 1 000 $. Il peut donc être avantageux de demander à l'organisme payeur de verser ces allocations en deux années civiles et plus. Les professeurs et les étudiants peuvent, dans certains cas, *réclamer en tant que déduction* les frais de déménagement et les frais de garde d'enfants *lorsqu'ils reçoivent ce genre de subventions.* (articles 62 et 63 *n*347-356»)

En 1997, une cause fiscale qui a suscité l'intérêt comportait une tentative non réussie de Revenu Canada d'imposer en tant que revenu un octroi musical. Deux

de l'entreprise de son employeur ou dans divers lieux; et (b) qui est tenu par contrat d'acquitter les frais de déplacement nécessités par l'exécution de ses fonctions et lorsqu'il n'a pas reçu une allocation pour frais de déplacement. L'employé doit présenter le formulaire T2200 «TP64.3» signé par l'employeur avec sa déclaration de revenus.

Cette situation peut se produite lorsque le professeur participe à un programme d'échange ou doit se déplacer entre deux campus de la même université ou du même employeur à ses frais (alinéa 8 (1) (h) «63»). Les frais de déplacement entre la résidence et le lieu de travail ne sont cependant pas déductibles.

Lorsqu'un employé utilise son automobile dans le cadre de son emploi, il peut déduire les frais de déplacement y compris les frais d'intérêts et l'amortissement fiscal de l'automobile. Ces dépenses sont assujetties à une limite de *250* $ chaque mois (*300 $ en 1996*) pour l'intérêt et le coût en capital maximum pour les fins du calcul de l'amortissement est de *25 000 $ plus la TPS et la TVQ* (alinéa 8 (1) (j) «64»). (IT-272R) (Voir «Frais d'automobile»). Lorsque l'automobile est louée, les frais mensuels ne peuvent dépasser *550* $ chaque mois (*650 $ en 1996*); les crédits pour la TPS et la TVQ sont assujetris à des restrictions semblables.

Les employés peuvent être admissibles à un crédit pour la TPS et la TVQ payée sur ces dépenses. Pour réclamer ce crédit le contribuable doit remplir le formulaire, GST370 «Remboursement de la taxe sur les produits et services à l'intention des employés et des associés», et l'ajouter à sa déclaration et au Québec le formulaire VD-358.

(4) cotisations et autres frais professionnels — (a) les cotisations aux associations professionnelles ne sont pas déductibles du revenu d'un emploi, sauf lorsque le paiement de la cotisation est nécessaire pour conserver un statut professionnel reconnu par la loi. Lorsque le statut professionnel est nécessaire pour gagner le revenu d'entreprise ou de profession, les corisations sont déductibles (sous-alinéa 8 (1) (i) «68a») — (b) les cotisations à l'association de la faculté sont réputées être des cotisations syndicales et celles-ci sont déductibles du revenu tiré d'un emploi (sous-alinéa 8 (1) (iv) «68 bi») En 1997, les cotisations syndicales et professionnelles sont transformées en crédits d'impôt non remboursables au Québec — (c) le loyer d'un buteau, le salaire d'un adjoint ou d'un suppléant et le coût des fournitures, lorsque ces charges doivent être assunées par l'employé en vertu de son contrat d'emploi (alinéa 8 (1) (i); sous-alinéas (ii) et (iii) «78»).

(5) les corisations à un régime de pension agréé effectuées en vertu des régles du régime. Dans le cas des régimes á prestations définies, les cotisations á l'égard des années antérieures á 1990 au titre des services antérieurs pendant lesquelles le contribuable n'était pas un cotisant au régime de pension, peuvent être déduites jusqu'à concurrence de 3 500 $ chaque année. Pour les années de service avant 1990 durant lesquelles l'employé était un cotisant, le maximum 3 500 $ est réduit de toutes les cotisations faites lors de l'année en cours á son régime de pension agréé. Par exemple, en 1997, un employé peut contribuer jusqu'á concurrence de 3 500 $ á l'égard d'une année de service écoulée avant 1990 alors que l'employé n'avait pas versé de cotisation á un régime á prestations définies *au sus des cotisations admissibles á son REÉR selon les limites habituelles.* Cette cotisation supplémentaire se rapporte uniquement á un régime á prestations définies, et non á un régime á cotisations définies ou á un REÉR. Les cotisations non déduites pour les services antérieurs sont reportées indéfiniment, de telle sorte que lorsque vous effectuez 3 500 $ chaque année en cotisations pour les services en cours, vous ne commencerez pas á déduire vos cotisations pour les services antérieurs *pour les années pendant lesquelles vous étiez un contributeur* avant votre retraite, et á ce moment vous pourrez les déduire á raison de 3 500 $ pour chaque année admissible. *(Voir Réforme des pensions)* Au Québec, la déduction maximum est de 5 500 $ au lieu de 3 500 $.

Des dispositions supplémentaires pour les membres ayant atteint les limites de leur contribution admissible ont été établies par quelques universités. Ces régimes renferment certaines modalités spéciales et présentent en détail les procédés visant l'administration de ce genre de fonds. Des renseignements précis sur ceux-ci peuvent être obtenus auprés des universités qui ont mis en oeuvre ces projets.

(6) les frais de déménagement sont déductibles du revenu *d'emploi ou d'entreprise* lorsque le contribuable s'est rapproché d'au moins 40 kilomètres de son nouveau lieu de travail (jusqu'en 1995, on devait mesurer la distance de 40 km en ligne droite. La décision de la cause Giannakopoulos en cour d'appel fédérale a modifié ce critére á 40 km selon la route ordinaire la moins longue. Toutefois, la décision en 1996 dans la cause Gail Lagden portait sur une contribuable qui devait voyager en bateau vers sa nouvelle ville á partir de sa résidence antérieure sur une île. Bien que le bateau parcourait une route supérieure á 40 km allant de l'île á la terre ferme, ceci fut réputé être sans importance en tenant compte que la ligne droite entre les deux était moindre que 40 km. *De plus, dans la cause Higgins de 1996 les frais de déménagement ne furent pas accordés parce que nonobstant que la nouvelle résidence était á 42 km plus prés du travail par la route, celle-ci était á moins de 40 km par le traversier.* Les frais de déménagement peuvent comprendre: le voyage, le transport er l'entreposage des meubles, le logement remporaire et les repas, la résiliation d'un bail ou les frais de vente de l'ancienne résidence, les frais juridiques connexes á l'achat d'une nouvelle résidence et toutes taxes de cession ou d'enregistrement du titre de propriété de la nouvelle résidence, lorsque le contribuable et son conjoint ont vendu leur ancienne résidence á la suite de leur déménagement.

La décision de 1996 dans la cause John Lachman a considéré la TPS acquitrée sur la nouvelle demeure comme dépense de déménagement (62(3) «350»). Il existe une limite de 15 jours en ce qui a trait au logement et aux repas. (Voir la brochure «Frais de déménagement» de Rev. Can. Imp.le communiqué spécial IT 178R2, IIMP 347-I et le formulaire T1-M).

Lorsque les frais de déménagement dépassent le revenu gagné au nouveau lieu de travail, lors de l'année du déménagement, l'excédent peut être reporté et déduit l'année suivante á même le revenu du nouvel emploi.

Généralement, ne sont admissibles que les déménagements á l'intérieur du Canada; il existe, cependant, certaines exceptions dans le cas des étudiants.

Lorsque vous changez de résidence pour faire des études á plein temps dans une maison d'enseignement (au Canada ou à l'étranger), vous pouvez déduire les frais de déménagement de votre ancienne résidence à votre nouvelle résidence (dont l'une au moins doit se ttouver au Canada) lorsque vous vous rapprochez d'au moins 40 kilométres de la nouvelle maison d'enseignement. Ces frais ne peuvent se déduire que d'un revenu reçu sous forme d'aide financiére (bourses d'études, bourses de perfectionnement, subventions de recherche et autres octrois semblables) et seulement lorsque ce revenu est inscrit dans votre déclaration de revenus. Toutefois, un revenu de ce genre peut comporter le revenu gagné dans la nouvelle ville, même lorsque l'objectif premier du déménagement était pour fins d'études. Lorsque l'étudiant est marié et que le conjoint obtient un emploi dans le nouveau centre, ce dernier peut réclamer les coûts de déménagement de la famille. Même lorsque le revenu du contribuable est si minime qu'il ne peut bénéficier de la déduction à l'égard des frais de déménagement, il doit tout de même tenir soigneusement un registre des coûts de déménagement vu que ces coûts réduisent le revenu net ou le revenu imposable, et plusieurs crédits fiscaux des provinces (et la prestation fiscale pour enfant) sont calculés en se fondant soit sur le revenu net, soit sur le revenu imposable.

Les étudiants qui quittent le Canada ou les étudiants étrangers qui viennent au Canada pour étudier dans des établissements d'enseignement postesecondaires peuvent déduire leurs frais de déménagement du revenu provenant de bourses d'études, de bourses de perfectionnement, de subventions de recherche, et autres octrois semblables.

Lorsque vous tevenez au Canada aprés avoir été étudiant á plein temps á l'étranger soit afin d'y travailler, soit afin d'exploiter une entreprise, vous ne pouvez déduire les frais de retour au Canada.

Dans la cause Silburn de 1985 les frais de déménagement du contribuable furent accordés par la cour bien qu'il déménageait de tâches d'enseignement en Italie où il était «simple résident» vers le Canada. Silburn remplissait les exigences de réclamation des frais de déménagement vu que lors de son séjour en Italie il avait été sous la directive et assujetti á la gouverne d'un collége communautaire et il avait donc été l'employé d'une Province. Les professeurs d'université n'auraient pas rempli de telles exigences.

Quelques contribuables installés ailleurs font l'objet de contrats d'emploi qui comportent des versements forfaitaires en contrepartie de frais de logement plus élevés au nouvel endroit. Une cause intéressante á été entendue en 1993 alors que Revenu Canada a tenté d'ajouter ce genre de paiement au revenu du contribuable. Le tribunal a statué que le versement était un remboursement non imposable, vu qu'il était clair qu'il avait dû vendre sa maison sise dans une ville dont le coût de la vie est moins élevé et acheter une maison comparable comme condition pour obtenir la compensation forfaitaire. De méme le contrat stipulait nettement que *le versement n'était pas* une rémunération pour des services, mais un remboursement de dépenses supplémentaires pour lesquelles le contribuable n'a retité aucun bénéfice: Splane vs MNR. Toutefois, il importe que le contribuable reçoive l'argent en tant que remboursement de frais réels, et que le remboursement soit établi sur une base nettement quantifiable. Dans la cause Roland M. MacDonald 1994 le contribuable a reçu une indemnité mensuelle de 700 $ visant à subventionner les coûts plus élevés de logement qu'il a défrayé lors de sa mutation de Regina á Toronto. Il se fondait sur la cause Splane mais la cour d'appel fédérale a conclu que les 700 $ sont une indemnité imposable et non une subvention et elle a décidé que la somme était un avantage imposable pour le contribuable. La portée de la cause Splane fut restreinte encore plus par la cause Phillips 1994 laquelle apporte une distinction d'une part entre la perte résultant de la vente de l'ancienne maison (c'est-á-dire, la perte découlant de la vente dans un délai très court dans un marché inactif ou une perte occasionnée par des taux d'intérêt plus élevés au nouvel endroit vu l'aliénation prématutée de l'ancienne hypothéque) et d'autre part le coût plus élevé de la vie et du logement au nouvel endroit. Un versement compensatoire fondé sur une perte quantifiée á la vente n'est pas imposable, mais les versements qui constituent une subvention pour des dépenses défrayées lors de l'achat d'une nouvelle maison sont traités différemment.

Il y a encore plusieurs causes qu'il n'est pas toujours facile de concilier l'une avec l'autre et qui traitent de versements aux employés en compensation des frais de logement acerus lors de la mutation à une nouvelle ville. Dans la cause Peter Mikkelsen, la Cour de l'impôt a envisagé le cas d'un employé muté qui a reçu un octroi d'intérêt hypothécaire lorsqu'il a déménagé en vertu d'une disposition qui se terminerait lorsque l'employé quittait la compagnie ou retournait au premier endroit. Il fut décidé que les versements partiels d'intérêt par l'employeur avaient pour but de ramener le contribuable à la même situation économique dont il jouissait avant la mutation et donc les versements n'étaient pas imposables. Le même raisonnement a été utilisé dans la cause Enrique Hoefele qui a envisagé qu'un régime qui compensait l'employé muté pour des frais d'intérêt en plus reliés à la dette hypothécaire supplémentaire pour acheter une maison était d'un genre comparable. Le régime n'accordait aucun avantage économique, n'augmentait pas l'avoir net du contribuable et n'était donc pas un gain imposable. Cependant dans la cause David Krull, un contribuable qui n'avait plus aucun avenir auprés de sa société, á moins d'accepter une mutation, s'est vu accorder des modalités semblables et on a statué qu'il avait reçu un bénéfice imposable, en se basant sur le fait que s'il était demeuré au service de son employeur il serait devenu chômeur, donc le déménagement représentair une réelle amélioration financiére. Comme nous le constatons, dans ce domaine, la jurisprudence reste á définir.

Il faut apporter beaucoup de soin pour indiquer et quantifier la perte remboursable, et avoir la confirmation que le paiement ne représente pas une amélioration de la situation financiére du contribuable (voir note préalable 3). Cetre logique fut retenue par la Cour d'appel fédérale en 1996 lors de la discussion d'un appel de Revenu Canada á l'égard de la décision Hoefele.

(7) les frais de garde d'enfants sont déductibles ordinairement par le conjoint ayant le revenu le moins élevé, mais le conjoint ayant le revenu supérieur peut y avoir droit dans certaines circonstances. Cela se produit lorsque le conjoint ayant un revenu inférieur fréquente l'université á plein temps ou lorsqu'il est physiquement ou mentalement invalide. La déduction est de 5 000 $ pour chaque enfant admissible de moins de 7 ans ou atteint d'un handicap physique ou mental grave et prolongé et de 3 000 $ pour les enfants au-dessus de 6 ans mais ayant moins de *16* ans au cours de l'année *(1995 et les années antérieures: 14 ans).* Les frais de gardienne, de garderie, de pensionnat et de colonie de vacances sont déductibles lorsque ceux-ci répondent aux régles prescrites et s'inscrivent dans les limites précisées. La décision de 1996 dans la cause Levine a compotté également les honoraires versés á la personne ayant recruté une gouvernante comme faisant partie des frais de garde d'un enfant. Souvent, ces charges ne sont pas pertinentes parce que l'enfant fréquente gratuitement l'école. Cependant, vous pouvez réclamer les frais de camp d'été jusqu'á concurrence de 150 $ chaque semaine pour un enfant de moins de 7 ans à la fin de l'année ou grandement invalide; et 90 $ chaque semaine pour les enfants de moins de *16* ans. Les frais d'une école de hockey ou d'une école semblable sont également admissibles. Les dépenses doivent être défrayées pour permettre d'occuper un emploi, d'exercer une activité commerciale, d'entreprendre des études ou des recherches á l'égard desquelles l'intéressé a reçu une subvention ou une bourse. La décision dans la cause McLellan (1995) permet également une déduction pour la garde d'un enfant au cours d'une période de repos prescrite par un médecin, lorsque c'est nécessaire pour que le(la) contribuable puisse physiquement retourner au travail aptés une maladie prolongée.

Depuis 1994 au Québec, la déduction pour frais de garde est remplacée par un crédit d'impôt remboursable modulé en fonction du revenu familial. Ce crédit dont le taux varie de 75 % à 26,4 % des frais admissibles est assujetti au revenu ner familial.

Les frais doivent servir á assurer la garde d'un enfant au Canada et ne sont déductibles qu'á l'égard de l'année où le contribuable les a subis et versés. Cependant, les Canadiens en service à l'étranger dans les forces armées, dans des programmes d'aide au développement international et dans des postes diplomatiques sont réputés être des résidents du Canada aux fins de l'impôt (sous-alinéa 250 (1)). Ces parents, et d'autres réputés être, selon la Loi de l'impôt sur le revenu, des résidents du Canada l'année du paiement des frais de garde pour leurs enfants dans des pays étrangers, peuvent déduire des frais de garde d'enfants selon la même méthode que le contribuable qui réside vraiment au Canada. Le professeur en congé sabbatique á l'étranger, tout en étant probablement encore considéré comme un résident du Canada, n'est pas réputé être un résident aux termes du sous-alinéa 250 (1) á moins de posséder les caractéristiques stipulées dans ce paragraphe, et il ne peut déduire des frais de garde d'enfants que s'ils sont payés au Canada. (Voir Résidence, ci-aprés, et voir la brochure Frais de garde d'enfants de Rev.Can. Imp.).

En 1993, il y eut la décision importante de la Cour suptéme du Canada dans la cause E.C. Symes. Le tribunal a refusé que le coût d'une gouvernante employée pour la garde des enfants de la contribuable soit admissible comme dépense d'entreprise alors qu'elle dirigeait sa pratique de droit. Le tribunal a statué qu'il s'agissait de dépenses personnelles non déboursées dans le but de gagner un revenu et que celles-ci devraient être assujetnes aux limites prescrites concernant les frais de garde d'enfant. À compter de 1997, *et selon le Budget de 1996*, un contribuable ne pourra pas demander un crédit d'équivalent de personne mariée pour un enfant á qui il verse une pension alimentaire même lorsque cette pension alimentaire n'est plus déductible.

(8) Auto-financement des congés — Le réglement 6801 publié le 4 février 1988 permet d'exempter certains congés régissant les ententes d'échelonnement de traitement telles qu'elles sont définies à l'alinéa (1) du sous-alinea 248(1) de la Loi. Essentiellement, le nouveau reglement prévoit que, pour qu'une entente soit permise en tant que congé d'absence admissible et non considérée comme une entente d'échelonnement de traitement, elle doit être écrite et doit prévoir: (a) qu'une somme ne dépassant pas 33 1/3 % du salaire de l'employé puisse être reportée; (b) que le but du report est de permettre á l'employé de financer un congé d'absence supérieur à 6 mois commençant au plus tard 6 ans aprés la date du report; (c) qu'au cours de route la période d'absence, l'employé ne doit pas recevoir de salaire de son employeur soit directement, soit indirectement; (L'employé au cours de la durée du congé peut continuer á recevoir des avantages sociaux raisonnables.) et (d) que l'employé doit retourner auprés de son employeur aprés la période d'absence pour une durée non moindre que la durée du congé. Les cotisartons au régime doivent être placées en fiducie pour l'employé et l'intérêt sur ces sommes est imposé dans les mains de l'employé l'année où il est gagné.

(9) Régime d'épargne-actions (REA) (résidents du Québec seulement) — Un particulier résidant au Québec le dernier jour de l'année d'imposition peut déduire de son revenu imposable, pour les fins de l'impôt du Québec seulement, le coût rajusté des actions admissibles ou des titres convertibles achetés durant l'année pour un régime d'épargne-actions (REA). La déduction permise est généralement le moindre du coût rajusté des actions et des titres convertibles ou 10 % du revenu total. Une caractéristique particuliérement intéressante est qu'il y a une économie permanente d'impôt lorsque les actions ou les titres sont conservés au moins deux ans dans ce régime. Les actions ou les titres sont admissibles lorsqu'ils répondent á certaines caractéristiques er lorsqu'ils sont émis par certaines sociétés admissibles. Les certificats d'actions ou les titres doivent être remis directement á un courtier qui en aura la garde. Les actions des sociétés en croissance sont admissibles à une déduction de 100 % de leur prix d'achat. Les titres convertibles de sociérés en croissance (moins de 250 millions $ d'actif) donnent lieu à une déduction de 50 % du coût.

TABLE DES MATIÈRES

1 NOTES PRÉALABLES

1 MODIFICATIONS AU BUDGET, 1997
Prestations pour enfants
Aide à l'enseignement supérieur
Régime enregistré d'épargne-études
Aide aux handicapés
Rectification du facteur d'équivalence
Dons de bienfaisance
Sociétés à capital de risque des travailleurs

2 DISTINCTION ENTRE LE REVENU TIRÉ D'UN EMPLOI ET LE REVENU TIRÉ D'UNE ENTREPRISE

2 REVENU TIRÉ D'UN EMPLOI
Avantages sociaux compris dans le revenu
Avantages sociaux exclus du revenu
Déductions permises aux employés
Réforme des pensions

4 BOURSES ET SUBVENTIONS
Bourses d'études, de perfectionnement, d'entretien et prix
Subventions de recherche et charges

5 CONGÉS SABBATIQUES
Résidence
Exemption liée à un emploi outre-mer
Frais de recherche durant un congé sabbatique
Congés pris à l'étranger

5 REVENU TIRÉ D'UNE ENTREPRISE
Contrat d'entreprise
Année financière
Comptabilisation du revenu professionnel
Charges déductibles d'un revenu d'entreprise
Frais d'un bureau à domicile
Frais de congrès
Frais d'automobile
Revenu tiré d'une entreprise ou d'honoraires professionnels
Crédits d'impôt à l'investissement
Imposition des artistes, écrivains et musiciens

7 CONSTITUTION EN SOCIÉTÉ
Sociétés de prestation de services personnels
Pertes au titre d'un placement d'entreprise

7 DIVERS ÉLÉMENTS
Droits de succession aux États-Unis
Impôt minimum de remplacement
Fermes
Oeuvres d'art
Frais d'intérêts
Responsabilité de l'administrateur
Prestations aux aînés
Régime de pension du Canada
Remboursements des prêts d'études

8 REVENU DE PLACEMENTS AU CANADA DES NON-RÉSIDENTS
Impôt lors du départ du Canada
Revenu de location canadien
Choix au titre du sous-alinéa 4S (2) «284»
Résumé des avantages du statut de non-résident

9 TRAITÉS FISCAUX INTERNATIONAUX
Crédit d'impôt canadien à l'égard d'impôts étrangers
Imposition au Canada du salaire gagné lors d'un congé sabbatique
Convention fiscale selon le modèle de l'O.C.D.E.
Dispositions générales
Exemption spéciale de la rémunération professorale
Résidents de pays liés par traité enseignant au Canada
Résidents canadiens enseignant dans les pays liés par traité
Imposition aux États-Unis

10 OPPOSITIONS ET PÉNALITÉS
Avis d'opposition et appels
Pénalités
Règles générales anti-évitement
Déclaration des droits du contribuable

10 DERNIER MOT

10 TABLEAUX

DISTINCTION ENTRE LE REVENU TIRÉ D'UN EMPLOI ET LE REVENU TIRÉ D'UNE ENTREPRISE

LA LOI DE L'IMPÔT SUR LE REVENU NE RENFERME AUCUNE DÉFINITION statutaire du terme «revenu», mais l'article 3 «28» indique les règles essentielles qui servent à calculer le revenu du contribuable au cours d'une année d'imposition. La Loi distingue entre les diverses sources de revenu. Pour la plupart des professeurs d'université, la distinction la plus importante s'applique au revenu d'une charge ou d'un emploi par rapport à celui d'une entreprise ou d'une profession (travailleur autonome).

La distinction entre un employé et un travailleur autonome est une question de fait. Les critères mis au point par les tribunaux pour définir la nature de cet état sont:
(1) le critère de contrôle — le degré de contrôle exercé non seulement sur ce qui doit être fait mais sur la manière de le faire. À l'égard des professionnels ou des cadres supérieurs, la définition du contrôle exercé sur la manière d'accomplir le travail est souvent difficile et c'est pourquoi ce critère en lui-même n'est pas concluant;
(2) le critère d'intégration indique que le particulier fait partie intégrante de l'organisation et ce de telle façon que son travail s'avère une partie intégrée à l'ensemble de l'entreprise;
(3) le critère de la réalité économique — un particulier est moins susceptible d'être un employé lorsqu'il assume le risque de perte ou la possibilité de réaliser un bénéfice;
(4) le critère du résultat distinct — un particulier qui est embauché avec une obligation d'exclusivité de services face à son seul employeur est plus probablement un employé que la personne qui est embauchée afin d'assurer l'achèvement d'un travail particulier.

En se fondant sur ces quatre critères les tribunaux examinent ensuite la situation dans son ensemble à savoir que la personne est soit un employé, soit un travailleur autonome.

Le revenu d'emploi comprend le salaire et toute autre rémunération reçue par le professeur en échange de ses services, selon son contrat de travail (articles 5 et 6 «32-33»,«36-46»). L'article 8 «59-79» indique les charges déductibles du revenu d'emploi. Les réclamations des employés pour les déductions permises du revenu d'emploi sont expressément limitées à celles indiquées dans cet article (alinéa 8 (2) «59»).

Le revenu d'une entreprise (article 9 «80-82») comprend toute rémunération reçue par un professeur pour des services professionnels rendus en vertu d'un «contrat d'entreprise».

Le professeur peut avoir avantage à connaître la distinction entre ces deux sources de revenu (détaillées ci-après), car elles présentent des différences importantes quant aux déductions admissibles. Dans le cas du revenu d'emploi, seules des déductions statutaires très limitées sont permises; par contre, le bénéficiaire d'un revenu d'entreprise peut généralement déduire toutes les charges raisonnables défrayées pour gagner ce revenu, sauf les charges de nature capitale. Le coût en capital d'un bien est ordinairement déductible du revenu d'une entreprise sous la forme d'allocation du coût en capital (amortissement), selon les dispositions de la Loi.

Dans la cause Bart de 1991 à la Cour fédérale de l'impôt, le contribuable, professeur en administration des affaires, a conclu une entente avec une université pour enseigner un cours et il a considéré les honoraires gagnés et les dépenses défrayées comme ceux de son entreprise d'expert-conseil. Lorsqu'elle a décidé qu'il était en réalité un employé et qu'il avait conclu un contrat de service (employé) et non un contrat d'entreprise (travailleur autonome), la cour a pris note que la preuve la plus tangible était le contrat d'emploi lui-même et elle a noté que la lettre de nomination en provenance de l'université était adressée au contribuable personnellement et non à l'entreprise.

Dans la cause Martinez (1995), un ingénieur professionnel a été reconnu être un travailleur autonome, et non un employé de la Cie Z., vu qu'il travaillait selon une base contractuelle renouvelable mensuellement, qu'il faisait rapport à Z chaque semaine sur l'avancement de ses travaux mais concevait et surveillait le travail après que Z eut fait part de ses besoins, il fournissait ses propres outils et — à l'encontre des autres ingénieurs de Z — la société Z ne lui fournissait pas une automobile. À l'inverse, dans la cause Korpan (1995) le contribuable a été considéré comme un employé et le facteur déterminant a été qu'il n'encourait aucun risque financier. Dans la cause Grant Dorosh (1996) le contribuable s'affairait à des inspections à domicile pour le compte d'une société qui elle-même était à l'emploi de sociétés d'assurance pour faire des inspections. Le contribuable décidait par lui-même quelle maison il serait prêt à inspecter, établissait lui-même le moment de l'inspection, travaillait sans surveillance et il était rémunéré après avoir facturé sur la base de chaque visite effectuée. À tous égards, il fut établi qu'il était de fait un entrepreneur autonome.

REVENU TIRÉ D'UN EMPLOI

LE SALAIRE REÇU PAR LE PROFESSEUR EN COMPENSATION POUR SES fonctions professorales et administratives est normalement considéré comme un revenu d'emploi. À ceci doivent s'ajouter les avantages sociaux qui représentent une rémunération supplémentaire tirée d'un emploi. En général, ces avantages ne sont pas des rémunérations en argent.

Le Bulletin d'interprétation IT-470R énumère les avantages sociaux les plus fréquents en distinguant les avantages imposables et non imposables provenant d'un emploi.

AVANTAGES SOCIAUX COMPRIS DANS LE REVENU

Voici des exemples d'avantages sociaux qui doivent être ajoutés au revenu d'un emploi:
(1) les primes versées par une université à l'employé ou pour son compte à des régimes provinciaux d'assurance-hospitalisation ou d'assurance-maladie, sauf la partie obligatoire que l'employeur doit verser en vertu des régimes;
(2) les allocations pour frais personnels ou de subsistance reçues de l'employeur;
(3) la valeur de l'avantage provenant de l'utilisation personnelle par l'employé d'une automobile appartenant à l'employeur ou louée par lui. Les frais pour droit d'usage d'une automobile sont calculés au taux de 2 % par mois sur le coût d'origine dans le cas des automobiles appartenant à l'employeur et de 2/3 du coût de location annuel pour les automobiles louées par ce dernier. Une certaine réduction peut être autorisée lorsque l'usage personnel est inférieur à 12 000 kilomètres chaque année et l'utilisation pour affaires est supérieure à 90 %. La portion personnelle des frais d'utilisation est un avantage calculé au taux de *14 ¢* le kilomètre multiplié par le nombre de kilomètres d'usage personnel;
(4) les indemnités reçues pour la perte de salaire à même un régime d'assurance-maladie ou d'invalidité auquel l'université contribue. L'avantage provenant d'un régime de ce genre ne sera pas ajouté au revenu lorsque l'employeur n'a pas cotisé au régime. (Consulter le Bulletin IT-428 pour de plus amples détails);
(5) les primes payées par l'université pour une assurance-vie collective;
(6) l'intérêt imputé sur des prêts sans intérêt ou à faible taux d'intérêt consentis par l'employeur à un employé dans certaines circonstances. Lorsqu'un employé déménage dans une nouvelle résidence qui le rapproche d'au moins 40 kilomètres de son nouveau lieu de travail, l'avantage à l'égard de ce prêt résidentiel est réduit. L'employé qui obtient ce genre de prêt, dit prêt à la réinstallation, peut bénéficier, pour une période maximum de 5 ans, d'une déduction dans le calcul de son revenu imposable. La déduction correspond à l'avantage que l'employé aurait reçu s'il avait bénéficié d'un prêt de 25 000 $ sans intérêt;
(7) la remise de frais de scolarité par une maison d'enseignement à l'égard de ses employés (sauf lorsque l'employé a suivi le cours au profit de son employeur), ou leur conjoint et leurs enfants;
(8) les indemnités de cessation d'emploi et les sommes reçues en dommages-intérêts pour renvoi injustifié sont pleinement imposables l'année où elles sont reçues. Cependant, une partie peut être transférée à titre de paiement forfaitaire à un REER ou à un régime de pension agréé (RPA) de la façon suivante: (a) 2 000 $ pour chaque année d'emploi du contribuable jusqu'en 1995 inclusivement auprès de son employeur ou un groupe apparenté; plus (b) 1 500 $ pour chaque année d'emploi antérieure à 1989 pour laquelle la cotisation de l'employeur à son régime de pension agréé (RPA) n'était pas acquise lors de la retraite. Ces transferts doivent être faits l'année de réception de la somme ou dans les 60 jours après la fin de l'année *et sont admissibles en sus des limites ordinaires de contribution au REÉR;*
(9) le stationnement gratuit fourni par l'employeur peut être envisagé comme étant un avantage imposable, bien que cette question demeure confuse.

AVANTAGES SOCIAUX EXCLUS DU REVENU

Voici des exemples d'avantages sociaux non imposables:
(1) le transport, lorsque l'employeur juge avantageux de fournir des véhicules pour transporter ses employés à partir de certains points de rassemblement jusqu'au lieu d'emploi où, pour des raisons de sécurité ou autres, il est interdit ou peu pratique de se rendre au moyen de véhicules publics ou privés;
(2) le coût de la prestation pour un employeur d'installations récréatives au bénéfice des employés, à titre gratuit ou moyennant un prix nominal lorsque ces services sont offerts à l'ensemble des employés;
(3) les cotisations de l'employeur à un régime de groupe privé de soins supplémentaires de santé, y compris les soins dentaires, établi au bénéfice des employés, ainsi que la valeur des prestations reçues du régime; Québec considère les cotisations de l'employeur à ces régimes comme un avantage imposable. Par contre, cet avantage est admissible comme frais médicaux;
(4) les frais de déménagement payés ou remboursés à l'employé dans certaines circonstances prescrites;
(5) le remboursement des frais d'un congrès lorsque l'employeur demande à l'employé d'y assister dans le cadre de son emploi;
(6) les cotisations de l'employeur à un régime d'assurance-salaire pour le compte des employés. Les indemnités reçues d'un tel régime ne sont pas imposables lorsque l'employé a été seul à contribuer au régime. En plus, il y a des exemptions pour des versements à des régimes qui existaient en 1971 et pour des événements qui ont provoqué des maladies ou des infirmités avant 1974.
(7) les laissez-passer de transport, sauf ceux des lignes aériennes lorsque la place a été confirmée et que l'employé acquitte moins de la moitié du passage dit «économique» pour l'envolée en cause. *Les employés d'autobus et du rail sont exemptés de même que les retraités de toute société de transport.*
(8) Certains services de consultation fournis à l'employé, en général, dans les domaines de la santé, de la cessation d'emploi ou de la retraite.

DÉDUCTIONS PERMISES AUX EMPLOYÉS

L'article 8 «59-79» établit les déductions permises du revenu d'emploi. Le paragraphe 8 (2) «59» stipule qu'aucune autre déduction n'est permise à l'exception de celles autorisées par l'article 8.

Les charges déductibles du revenu d'un emploi comprennent les suivantes:
(1) frais juridiques — l'employé peut déduire les frais juridiques qu'il a déboursés pour se faire payer son salaire (alinéa 8 (1) (b) «77») *ou une allocation de retraite (alinéa 60(o.1)«336(1) r.1»)* par un employeur ou ancien employeur.
(2) caisse d'échange de professeurs — le contribuable peut déduire les cotisations qu'il a versées au cours de l'année, jusqu'à concurrence de 250 $, à une caisse établie par l'Association canadienne d'éducation au bénéfice des enseignants des pays du Commonwealth en vertu d'un accord pour l'échange d'enseignants (alinéa 8 (1) (d) «79»).
(3) frais de déplacement — déboursés par l'employé. (a) qui doit ordinairement exercer les fonctions de sa charge à l'extérieur du lieu

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GUIDE DE L'IMPÔT

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NOTES PRÉALABLES

(1) Tous les renvois se rapportent à la Loi de l'impôt sur le revenu, sauf indication contraire. Dans le Guide, «il» ou «elle» renvoit au contribuable sauf indication contraire. Pour ne pas alourdir le texte, nous considérons que le terme «professeur» représente aussi le vocable féminin «professeure».
(2) Dans le texte, nous mentionnons plusieurs bulletins d'interprétation publiés par Revenu Canada, Impôt. Ces bulletins sont indiqués par un numéro soit par exemple «IT-221R». Au Québec, des bulletins semblables sont aussi publiés et ils sont indiqués selon le même principe, soit par exemple «IMP80-1». Les bulletins d'interprétation n'ont pas force de loi mais ils représentent la position du Ministère à un moment donné.
(3) La Loi de l'impôt sur le revenu est un document juridique. Les jugements provenant des causes entendues par les divers tribunaux au Canada apportent une interprétation de dernière instance. Pour cette raison, nous avons ajouté les causes pertinentes pour nos lecteurs.
(4) La province de Québec prélève son propre impôt sur le revenu des particuliers. Les chiffres entre guillemets « » renvoient aux articles correspondant à la Loi sur les impôts du Québec. Pour des raisons d'ordre constitutionnel, le Québec ne prélève aucun impôt sur le revenu locatif ou les autres revenus des non-résidents; il n'existe donc pas d'articles correspondant dans la Loi sur les impôts du Québec.
(5) Il n'existe pas de traité qui lie le Québec à un pays étranger. Cependant, l'Article 488 de la Loi sur les impôts du Québec et le Règlement d'application 488R1 donnent effet au Québec aux principes inscrits dans les traités signés par le Canada. Par conséquent, le revenu des non-résidents exempté en vertu d'un traité canadien n'est pas assujetti à l'impôt sur le revenu du Québec.
(6) Déductions pour les personnes à charge — La Loi permet aux parents célibataires qui apportent le soutien à un enfant de moins de 18 ans (ou *une personne à charge de plus de 18 ans* physiquement ou mentalement invalide) de réclamer un crédit qui correspond au crédit disponible à un contribuable dont le conjoint est à charge. Ceci a fait l'objet d'une poursuite en 1992 dans la cause Mercier en vertu de la Charte des droits et libertés en alléguant que la limite d'âge de 18 ans est discriminatoire. La cause a été gagnée, ce qui en appatence permet maintenant à un contribuable de bénéficier de la déduction pour un enfant qui habite à la maison bien que l'enfant ait 18 ans. Cette cause a été portée en appel et en décembre 1994, il y eut ajournement jusqu'à prochain avis. Les parents célibataires qui peuvent réclamer la déduction en vertu de cette définition élargie doivent envisager de demander à Revenu Canada de cotiser à nouveau les déclarations des années antérieures. En vertu des dispositions d'«Équité fiscale» le ministère peut accepter de téviser des cotisations jusqu'à l'année d'imposition 1985. La même question a été analysée dans la cause Lafrenière (1996). Dans ce cas, la cour a refusé au contribuable la déduction à l'égard des paiements pour le soutien d'un enfant à charge âgé de 23 ans. En effet même lorsque généralement ces paiements seraient déductibles quand l'enfant était sous la garde d'un parent, dans ce cas l'enfant vivait seul et fréquentait une université dans une autre ville. La cour a statué que le parent n'exerçait plus les devoirs de soutien découlant de ses droits de garde envers son enfant et qui aurait pu justifier la déduction.
(7) Il y a eu un réaménagement important des programmes axés sur les familles qui ont des enfants. Depuis 1993, le système des allocations familiales et des crédits d'impôt remboursables et non remboursables à l'égard des enfants admissibles a été éliminé et remplacé par une prestation mensuelle non imposable versée aux parents admissibles. La prestation annuelle varie en fonction du nombre d'enfants et du revenu familial. *Un exemple de la prestation annuelle figure dans le guide de 1996.* Au Québec, les chiffres sont différents puisqu'en vertu d'une entente avec le gouvernement fédéral, le gouvernement du Québec établit la modulation des allocations familiales selon le rang et l'âge de l'enfant. Pour le premier enfant à charge, le montant de base est de 869 $; pour le deuxième enfant à charge, le montant de base est de 1000 $ et, pour la troisième enfant et chaque enfant d'un rang subséquent, le montant de base est de 1597 $. Un supplément de 103 $ est aussi accordé pour chaque enfant âgé de 12 ans et plus. Enfin, Québec verse aussi des allocations familiales qui ne sont imposables ni au fédéral, ni au Québec. *(Voir modifications au Budget)*
(8) Au cours de 1994, la Cour d'appel fédérale dans la cause Thibaudeau a décidé que la pension alimentaire versée pour subvenir aux besoins des enfants n'était pas imposable aux mains du conjoint. La décision se fondait sur la conclusion que Mme Thibaudeau était victime de discrimination quant à sa situation de famille: elle doit payer l'impôt comme parent ayant la garde, tandis que d'autres gardiens qui ne sont pas les parents mais qui ont la garde, telle une grand-mère, n'ont pas á payer l'impôt sur les sommes reçues des parents naturels. Le gouvernement fédéral a porté en appel cette décision en 1995 et la cour suprême du Canada a statué que la charte des droits et libertés ne s'appliquait pas, et c'est pourquoi la pension alimentaire pout subvenir au besoin de l'enfant doit être déclarée en tant que revenu par le parent récipiendaire.
(9) Règles visant à favoriser l'équité fiscale — Le projet de loi C-18, est devenu loi le 17 décembre 1991. Ce projet de loi contenait des modifications á diverses dispositions administratives de la Loi de l'impôt sur le revenu. En vertu de cette législation fédérale les particuliers peuvent maintenant demander des remboursements, ou demander une révision de leur déclaration de revenus de 1985 ou des années subséquentes dans certains cas ce qui n'était pas toujours possible selon la législation antérieure. Il y a aussi un certain adoucissement portant sur les intérêts, les pénalités et les choix acheminés tardivement, révoqués ou modifiés. De plus, la procédure d'appel est assouplie et accorde maintenant à un particulier un an après la date d'échéance de production de sa déclaration de revenus pour présenter un avis d'opposition à l'avis de cotisation initial. Cet avis d'opposition peut prendre la forme d'une lettre adressée au bureau local des appels au lieu d'utiliser un formulaire prescrit et de le faire parvenir par courrier recommandé.
(10) Les contribuables dont le solde de l'impôt à payer pour l'année en cours et l'une des deux années précédentes dépasse l'impôt retenu à la source d'une somme de plus de 2 000 $ (1 200 $ pour les résidents du Québec) devront verser des acomptes provisionnels trimestriels les 15 mars, 15 juin, 15 septembre et 15 décembre. Si les acomptes provisionnels sont versés en retard ou sont insuffisants, des intérêts calculés à un taux prescrit seront chargés au contribuable. Lorsque l'intérêt sur les versements insuffisants ou en retard est supérieur à 1 000 $, une pénalité égale à 50 % des intérêts dus s'applique en sus des intérêts calculés au taux prescrit.
(11) Le gouvernement a introduit des dispositions qui exigeront à partir de l'année d'imposition 1996, que les contribuables déposent avec leur déclaration de revenus un relevé sommaire de tous les éléments d'actif qu'ils possèdent à l'étranger dont le coût total est supérieur à 100 000 $. Il y a plusieurs exclusions tels les biens à usage personnel (c.-à-d., copropriété à l'étranger qui sert à l'usage personnel), les biens d'une entreprise en opération, et les composantes étrangères des REÉR, FERR et RPA. Les autres placements comprenant les comptes de banque à l'étranger, les fonds communs à l'étranger et les comptes de courtier à l'étranger doivent être déclarés. Les personnes qui ont transféré ou prêté une immobilisation à une fiducie non résidente devront en général déposer une déclaration annuelle à l'égard de la fiducie. La pénalité pour non déclaration sera de 500 $ par mois pour les premiers 24 mois. Par la suite, il y aura une pénalité de 10 % du coût total des biens pour chaque année de non conformité.

Un nouveau règlement imposera des exigences nouvelles aux contribuables qui deviennent non-résidents après 1995. À l'exception de biens à usage personnel (voiture, ameublement, etc.) dont la valeur totale est inférieure à 10 000 $, les émigrants doivent déclarer sur un formulaire prescrit joint á la déclaration de revenus pour l'année du départ tous les biens laissés au Canada. En outre, de nouvelles règles pour les émigrants entraînera la déclaration des gains en capital courus lors du départ. Ces dispositions réputées s'appliqueront maintenant essentiellement sur tous les biens possédés par l'émigrant et qui ont augmenté en valeur à l'exception des immeubles situés au Canada, des biens utilisés dans une entreprise canadienne et quelques biens financiers tels les droits à une pension et l'option d'achat d'actions. L'émigrant pourra choisir soit d'acquitter immédiatement les impôts encourus sur les gains en capital courus, soit de déposer une garantie acceptable auprés de Revenu Canada jusqu'au moment de la vente de la propriété.
(12) Revenu Canada encourage la «déclaration volontaire» des contribuables qui n'ont pas acquitté leurs impôts. Lorsque le contribuable et non Revenu Canada amorce la démarche, le contribuable peut acquitter l'impôt et les intérêts et éviter les sanctions, en fournissant en premier lieu un aperçu général de sa situation à un bureau local de Revenu Canada, puis en produisant les détails sur demande. Lorsqu'aucune déclaration n'a été fournie ou lorsque cette déclaration contient des éléments faux ou trompeurs, Revenu Canada peut en tout temps (sans tenir compte d'une période de prescription) cotiser un contribuable. Le budget de 1995 a augmenté les intérêts sur les impôts non payés d'un autre deux pour cent, soit au total quatre pour cent au-dessus du taux prescrit d'intérêt.
(13) Un élément de planification intéressant apparaît l'année du décès d'un contribuable. Les contributions au REÉR peuvent être faites jusqu'à concurrence de 60 jours après l'année du décès, en conformité avec les dates limites de contribution pour tous les autres contribuables, donnant aux exécuteurs testamentaires plus de temps pour utiliser avantageusement cette disposition.
(14) Depuis le 1er janvier 1993, le terme «conjoint» comprend toute personne de sexe opposé avec lequel co-habite un(e) contribuable pendant au moins 12 mois, ou qui est le parent d'un enfant dont le contribuable est un parent. Le «mariage» de droit coutumier est réputé exister jusqu'à sa cessation par le biais d'une séparation de bonne foi depuis au moins 90 jours. Ceci favorise les couples qui co-habitent, lesquels jusqu'à maintenant se voyaient refuser les contributions à un REÉR du conjoint. Toutefois, ces changements désavantagent aussi les couples non mariés qui réclamaient les crédits d'impôt pour enfants, les crédits d'équivalent de marié(e), les crédits de TPS et les frais de garde d'enfant dans des cas qui n'auraient pas été acceptés s'ils avaient été mariés. En 1995 une poursuite juridique en vertu de l'art. 15 (1) de la charte des droits et libertés a été instituée par le Syndicat canadien des employés publics («CUPE») á la division générale de la cour de l'Ontario pour élargir la définition de «conjoint» selon la loi de l'impôt sur le revenu pour ajouter les partenaires de même sexe. La question est de savoir à prime abord si un régime enregistré de pension qui définirait «conjoint» de cette manière pourrait faire l'objet d'un «désenregistrement» de la part de Revenu Canada. *La Cour suprême du Canada a entendu la cause mais elle n'a pas encore rendu une décision.*
(15) Le texte en italique indique les changements par rapport au Guide de 1996.

MODIFICATIONS AU BUDGET, 1997

PRESTATIONS POUR ENFANTS

Le supplément du revenu gagné que remporte la Prestation fiscale pour enfants sera bonifié à compter du 1er juillet 1997. De même un programme législatif sera amorcé à l'automne 1997 pour relever la Prestation fiscale pour enfants en 1998. On prévoit que d'ici le 1er juillet 1998, le crédit d'impôt pour enfants du Canada fusionnera le supplément du revenu gagné et la Prestation fiscale pour enfants. La prestation nouvelle fournira un maximum de 1 625 $ pour le premier enfant et 1 425 $ pour chaque enfant en plus. À l'heure actuelle, les sommes de base seront augmentées de 213 $ pour chaque enfant de moins de 7 ans lorsque le contribuable ne réclame pas de frais de garde d'enfants. Les prestations seront éliminées progressivement à mesure que le revenu familial augmente.

AIDE À L'ENSEIGNEMENT SUPÉRIEUR

Le Budget fédérol comportait trois dispositions pour améliorer l'aide accessible aux étudiants au niveau de l'enseignement supérieur.
(1) Le crédit d'impôt pour étu des auparavant de 100 $ par mois d'étude à temps plein sera augmenté à 150 $ pour 1997 et par la suite à 200 $;
(2) Toute fraction non utilisée du crédit pour études et pour frais de scolarité peut être reportée indéfiniment par l'étudiant ou l'étudiant peut continuer à transférer le crédit à un particulier qui lui apporte un soutien.
(3) Depuis 1997, la définition de frais de scolarité incluent les frais accessoires versés à l'université. Par exemple, cela comprend les frais pour les soins de santé, de laboratoire et d'athlétisme mais exclut particulièrement les cotisations aux associations étudiantes.

RÉGIME ENREGISTRÉ D'ÉPARGNE-ÉTUDES

Parmi les améliorations apportées au régime enregistré d'épargne-études (REÉÉ) il y a une disposition qui accroît la contribution annuelle maxima de 2 000 $ à 4 000 $ chaque année pour chaque bénéficiaire jusqu'à concurrence d'un maximum global de 42 000 $. Ceux qui peuvent contribuer tôt le 4 000 $ en entier s'apercevront d'améliorations importantes quant au revenu de placement libre d'impôt que l'on peut gagner. En même temps, cela permettra un rattrapage pour ceux qui n'ont pu faire aucune contribution lors des premières années.

Dans certaines circonstances le contributeur à un REÉÉ pourra maintenant retirer le revenu d'un REÉÉ (sans dépasser 40 000 $). Lorsque tous les bénéficiaires prévus ont plus de 21 ans, qu'ils ne poursuivent pas leurs études et que le régime existe depuis au moins dix ans, on permettra au contributeur de transférer le revenu en provenance d'un REÉÉ à un REÉR dans la mesure où le contributeur a des droits non utilisés de cotisation. Par ailleurs, le contributeur sera imposable sur le revenu retiré aux taux marginaux ordinaires plus un impôt spécial de 20% sur la somme reçue.

AIDE AUX HANDICAPÉS

Le budget présente plusieurs mesures visant à aider les canadiens handicapés. La rémunération versée pour les soins dispensés à un particulier atteint d'une déficience mentale ou physique à un préposé admissible passe de 5 000 $ á 10 000 $. Pour les personnes handicapées qui ont un emploi, les soins d'un préposé permettant à la personne de travailler pourront être déduits jusqu'à concurrence de deux-tiers du revenu gagné.

RECTIFICATION DU FACTEUR D'ÉQUIVALENCE

Avant 1997, les employés quittant leur emplai avant la date à laquelle les bénéfices du Régime de pension agréé (RPA) ou du Régime de participation différée aux bénéfices (RPDB) étaient dévolus perdaient ces bénéfices et se voyaient refuser des droits de contribution non utilisés au REÉR vu que les facteurs d'équivalence pour les années antérieures étaient supérieurs aux bénéfices réalisés.

Les employés qui ont quitté leur employeur après 1996 se verront créditer d'un facteur de rectification (FR) égal à tous les bénéfices perdus moins les bénéfices de cessation d'emplai reçus en vertu du Régime. Les employeurs doivent calculer et faire rapport du facteur de rectification (FR) à la fois á l'employé et á Revenu Canada. La règle transitoire stipule que le FR de 1997 doit faire l'objet d'un report en 1998 et augmenter la limite de contribution en 1998. Par la suite, le FR augmentera la limite de contribution l'année de la cessation d'emplai.

DONS DE BIENFAISANCE

Le budget de février 1997 a présenté plusieurs modifications trés importantes pour les particuliers ou les sociétés qui effectuent ou ont l'intention de faire des dons importants á des causes charitables.

En 1996, la limite annuelle des dons de bienfaisance est passée de 20 à 50 % du revenu net. Le budget de 1997 propose une augmentation de la limite des déductions à 75 % du revenu net. Ceci se verra augmenter de 25 % de tout gain en capital imposable réalisé sur le don d'un bien en immobilisation plus 25 % du moindre de: soit la récupération de l'allocation du coût en capital sur le don de propriété amortissable, soit le moindre de la valeur marchande ou du coût d'acquisition. L'effet de ces règles consiste en ce que le don de propriété autre que l'argent comptant entraînera vraisemblablement des crédits d'impôt suffisants pour mettre à l'abri d'impôt tout gain en capital ou récupération d'amortissement qui en résulte.

La limite pour les dons à la Couronne sera abaissée de 100 % à 75 %.

SOCIÉTÉS À CAPITAL DE RISQUE DES TRAVAILLEURS

Après le 18 février 1997, la limite du placement par une société à capital de risque des travailleurs dans une entité peut être augmentée de 10 $ à 15 $ millions. Le budget de 1997 a aussi apporté un éclaircissement en ce qui a trait aux gains ou pertes à l'aliénation de titres canadiens par les sociétés à capital de risque des travailleurs qui peuvent être traités comme gains et pertes en capital admissibles au taux d'inclusion de 75 %.